G. R. S. IX 5]

Previous references. 1890-91

191

(mm)

File No. 22 of 90

Serial Nos. 1409

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1409.

Major ~~Part~~ B for November 92

SUBJECT.

Deputation of a clerk from the Comptroller's office to the accounts of the mysore city municipality

---

W D 1250—GPB—30,000 28-1 19

Camp No 12
Enclosures 2.

President's Office
Mysore Municipal Board
Camp Nedatore 13th August
1890

From, G. F. Knollys Esquire
President Municipal Bd
Mysore

To The Chief Secretary to the
Government of Mysore

Section —
Record —
Serial No —

I have the honor to report that the demand, collection and balance statements of the Mysore Municipality herewith submitted show the heavy outstanding balance of Rs 16,070-8-4.

2. I have had several conversations with Mr Standish Nee on the subject, and he does not hesitate to assert that in his opinion a strict enquiry and an investigation of the accounts, would expose various defalcations. I need scarcely say that even if there is a suspicion of such things both in the interest of

of the Municipality and of its
servants, it is most desirable
that the matter should be thoroughly
enquired into, the accounts put
in proper order and the defaulters,
if there are any, rigorously
punished.

3. I would therefore request the
favor of your moving Government
to send down at once some
Head of standing from the
Comptroller's Office thoroughly in
Competent to examine and
audit the Municipal accounts
for say the last two years at least
so that it may be once for all
ascertained whether the Munici-
pality has been honestly served
by the Mutsuddies and others
or not

I have the honor to be,
Sir,
Your most obedient
G. Mackenzie
President, Municipal
Board, Ellore

Office of the Dewan of
Mysore

Camp Mysore 8/7-7-81

Memorandum

From 1st August (1) Western extension of the City of Mysore (2) the Lyerdon Park (3) Bathing tanks below the Rukeballi Reservoir (4) Improvements in the Fort of Mysore and (5) the drainage scheme of the Fort of Mysore will be treated as separate works and will be managed as follows.

No. 1 Western extension. To the debit of this work should be entered (1) the cost of land purchased in 1880, 1884 & 1886, (2) the cost of the removal of houses behind the female Hospital and the levelling of the same, &c, and (3) the cost of roads and streets, whether made

through the D. P. W. or the
Civil Department. Suitable
credit should be entered
receipts from sale of build-
-ing sites and from temporary
occupation, or grazing of
the lands. The whole should
be under the charge of the
Town Magistrate in Upper,
who should maintain a
careful account as above
set forth, as well as the
maps showing the proposed
streets and lanes, and di-
-mensions of building sites
allotted from time to time.
He should maintain also
permanent stone boundary
marks showing the align-
-ments of streets and lanes
and the limit beyond which
houses should not extend.
As almost the whole of the
land required for the Western
extension has been purchased,
very little additional expenditure

on this work is required. It must also be noted that careful attention should be paid at once to the drainage of the parts intended to be built upon. The decision on this question should also be distinctly shown on the map with restrictions, if any, as to building in connection with it.

No. 2 Gordon Work. This work should be under the charge of the Executive and should be done with the correct labour and plants, required being supplied from the Depot. Do not the Local Agent of the Forest Department.

No. 3. Retaining walls. This work will also be under the Executive charge, and it should be done with correct labour as required in the construction of the retaining walls

buildings and the grounds adjacent to it which have been taken charge of by the Municipality. It is reported that a small portion of the remaining work in these tanks is such as might not to be done by convict labor. Mr. Lee will submit at once an estimate of such work and take early steps, upon sanction of such estimate, for the speedy execution of it. Work connected with the Rodi channel being debitable to the D. P. W. should not be charged to the bathing tanks account but should be done by convict labor as far as possible.

Improvements in the Fort.

These improvements were pointed out by me and Major Bowen to the Deputy Commissioner Town Magistrate and

and Secretary Engineer. I should let him immediately charge of the Deputy Commissioner, and the Town Magistrate aided of course by the S. Engr. I should like to see any valuation which may exist of houses to be removed before according final sanction to this work. In submitting such valuation list, the Deputy Commissioner should also submit an extract from the Topo. or other maps showing distinctly the houses to be removed.

No 5 Drainage scheme of the Fort. I have asked Major Bowen to set it afoot immediately leaving the drainage of the rest of the Town to be dealt with separately hereafter.

The above distribution

made to ensure
expedition and separate
responsibility but in the full
hope that all officers con-
cerned will co-operate with
one another and help each
other with advice and sug-
gestions. The Municipal
Board should also be
invited to take an interest
in these improvements and
from time to time to offer
such suggestions as they
may deem proper in view
of securing the fullest
possible benefit to the Pub-
lic.

Mr. Lee will also be
requested to correct the
Topographical map of
the City of Mysore in accord-
ance with present arrange-
ments and send such cor-
rected copy to the Secretary
D. P. W. in order that it

may

may be incorporated in
map to be published.

A permanent gang
of 200 convicts has been
ordered to be stationed in
Mysore for work connected
with the improvements of
the City. They should be em-
-ployed for the present half
on Gordon Park & Bathing
tanks and Kukkerhalli
Kodi channel and the
other half on filling the
ditch between the Rangoo
- charlu Memorial Hall
and the Fort.

(Sd)

Dewan

Camp 27th 427

Copy forwarded to the Town
Magistrate of Mysore for
information.

By order.

(Signed)

Chief Secretary

comp RS.

1890

The Chief Secretary

The Comptroller in
Mysore

Dated
Despatched 22nd August 1890
Received 23
Enclosure No. 3
General No. 5758
No. 440

From the Home Dept Sec 22-8-90 29/8/90

He has the honor to
forward in original for
perusal and obliging return
letter No 12 dated 13th August
1890 received from the
President Mysore City Municipality
and to request that he will
be so good as to state whether
an auditor from his office
can be deputed to examine
and report on the accounts
of the Municipality as early
as possible

By order

Under Secretary

(General Serial No. 30).

OFFICE OF THE
5233
2 - SEP. 90
DEWAN OF MYSORE.

189

From Comptroller

To Chief Secy to the Govt of Mysore

Dated 29

Despatched 2nd September August

Received

Enclosures No. 1

General No. 2222.

No.

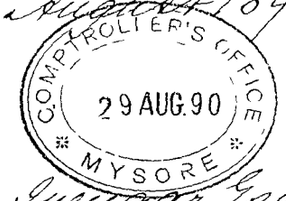
Letters R.H. Counsellor as 2/1890

Referring to his docket No 5758 of 23 Instt, states that 410 an Accott will be depended to Govt of the Final Accts of Mysore if still desired.

Inst Dept 5/8/90

Office of the Comptroller of Mysore

No. 2222 Bangalore 29th August 1890



From,

A Rangaswamy Iyengar Esqr.
Comptroller of Mysore

To,

The Chief Secretary
to the Government of
Mysore

Sir,

With reference to your docket No. 5758/410 dated 23rd August 1890 forwarding original letter No. 12 dated 13th August 1890 from the President Mysore City Municipality, and requesting to depute an auditor from my office to examine and report on the accounts of the Municipality, I have the honor to state that the mere fact of there being a large balance outstanding does not point to there being defalcations. As receipts (counterfoils of which ought to be in the Municipal office) are granted for every sum of money received by the Municipality from rate payers &c., the balances could be easily verified by the accountant of the Municipal office, but should you consider

the deputation of an accountant —
of my office to be necessary, I have
no objection, but the President should
be asked to intimate to this office when
he will be ready, to go on with the audit
so that no time may be lost. The remu-
neration for the auditor should be fix-
ed at Rupees 100/- a month exclusive
of Travelling Expenses and authority
given me to employ a substitute
in room of the Accountant deputed
from my office for the period he may
be absent on this special duty.

I beg to recommend

Enclosures returned.

I have the honor to be
Sir
Your most obedient servant

A Ramaswamy
Comptroller

To

The Comptroller

President, Mys City Board

Mysore

Dy 10. Septr 78

No 6786-7

45-7

Passing orders with reference to the appointment of a competent Accountant for the audit of the Accts of the Mysore City Municipality

Read: my own letter from the President, Mysore City Municipal Board dated 13 August 1890 No 12

Read also letter from the Comptroller dated 29 August 1890 No 2222

6786-7 / 487 / 10-9-90 / 11

Order thereon

The Government consider that the accounts of each of the head quarters Municipalities should be thoroughly audited by an independent officer whether there is any suspicion of defalcation or not. The Comptroller is therefore requested to depute a competent accountant for the audit of the accounts of the Mysore City Municipality as soon as possible. The Accountant will be allowed a salary of Rs 100, the difference between

which and his pay proper plus his travelling allowance and the salary of the substitute whom the Comptroller may appoint in his office, will be debited to the Municipality.

2 The Comptroller should place himself in communication with the President of the Municipality and arrange with him in regard to the time of the deputation of the accountant.

10/9/00

Under Secretary

To H. Comptroller.

To The President of the
Municipal Board, Mysore

~~Comptroller~~

(General Suit No.)

From

The Deputy Commissioner
Mysore District

To

Dated 10th March 91

Despatched

Received

Enclosures No. 1 & 2

(General No. 1452)

Forwarding for orders correspondence on the subject of auditing the accounts of the Mysore City Municipality

To order

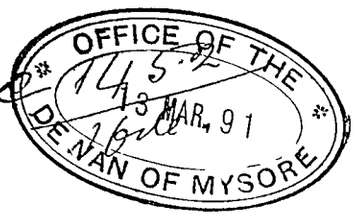
OFFICE OF THE
11535
16 MAR. 91
1459
DEWAN OF MYSORE

413.

Requested to depute the accountant again at once & the Peshkar should do the needful for the accounts & vouchers being placed before him when further obstructions & vouchers are not forthcoming for any items they will be placed under objection & the progress accounted for.

Sd
20/3/91

The report discloses much irregularity & confusion in the accounts of the Municipality of Mysore. The Peshkar should place before the auditor such vouchers as are forthcoming & the examination proceeded with at once. The Comptroller will see



No 145

Mysore Dy Commrs Office
dated Mysore 10th March 1891

Municipal
C1
13/3/91

From,
D. Ranganada Row Esquire
Off g Deputy Commissioner

To,
The Chief Secretary to the
Government of Mysore

Sir,

I have the honor to submit for orders of Government a file of correspondence ending with a copy of docket no 1020 dated 12th February 1891, from the Vice President Municipal Board Mysore to the comptroller in Mysore, on the subject of audit of the accounts of the Mysore city Municipality.

2. On the 13th August 1890, in letter cont no 12, my predecessor Mr Meiklejohn, reported to Government the urgent necessity which existed for having the accounts of the Mysore Municipality thoroughly audited by an independent officer, in order that it may disclose the serious defalcations suspected by him and informed the Vice President-

letter no 13 dated 13th August 1890
that Government had been
requested to direct the Comptroller
to depute an accountant for
this purpose. The Government,
in Proceedings no $\frac{6786-7}{487}$, dated 10-9-90,
requested the Comptroller to depute
a competent accountant to audit
the accounts.

3. The examination of the accounts
was rendered the more urgent on
account of a case of defalcation
reported in the Demand, Collection
and Balance Statement of the
Mysore City Municipality, for the
month of August 1890, and this
was apprised to the Comptroller, in
this office docket no 2284 dated 25th
September 1890. Thereupon he deputed
T. Krishnarow, accountant of his
office, who commenced the audit
of the accounts about the 5th November 1890.

4. I beg to state that the necessity
for having the requisite materials
for the audit of the accounts readily
available so as to enable the

Accountant-G to get through the work expeditously, was impressed upon the Vice President so far back as the 23d September 1890, and this was again and again urged on him in this office communi-
* no 2691 d 5/6-11 90 cations noted in the margin
no 6404 12/15-1-91 of Mr Inskeep with a view of
no 3774 d 12-2-91 strictly enforcing his instructions even ordered (Vide this office no 3440 dated 12/15 January 1891) that the pay of the officials of the Vice President's office should be stopped, and that the city-
auditor's explanation should be submitted in order to address Government as regards the stoppage of his pay also. This explanation has not yet been submitted nor the orders complied with.

5 The Vice President in his docket to the Comptroller, writes today that the examination of the accounts cannot be furnished as most of the vouchers are not forthcoming and that they should be searched for and that for 2 or 3 months to

more, none of his office hands could be spared for doing this work, and in his docket no 1 03 dated 17th February informed the Accountant that he need no longer attend the Municipal Office as the references could not be furnished by him owing to the inconveniences mentioned in it - The Accountant, Krishnabrow, having reported these circumstances to the Comptroller, he was directed by that Officer to return to Bangalore after reporting upon the accounts and Vouchers shown by him. Under these circumstances I had no alternative but to inform the Accountant - Krishnabrow, that he must abide by the Comptroller's instructions -

6 I shall however, in consultation with the Vice President arrange for the audit of the accounts, at an early date -

I have the honor to be,
Sir
Your most obedt Servant

P. Narasimha
Asst Commissioner
Mysore District

MM

File of Papers relating to the audit of accounts
Mysore City Municipality
Camp Number 13

(General Serial No 28)

189 /

From

The Vice President
Municipal Board
Bangalore

To

The Comptroller
Bangalore Government
through the D.C. Commissioner

Dated 10th February 189 /

Despatched /2

Received

General No. 1020
No. } 189

Enclosures—Number.

Has the honor to inform
that the accountant of his
office who had been deputed
to audit the accounts of this
office has been ordered to
return to the Comptroller's
office, as the State of accounts
since

here does not facilitate the speedy dispatch of the work

Most of the townships are not thoroughly covering and unless they are first searched for and sorted much of accountants... Valuable time is lost At present the census work is very heavy and for about 2 or 3 months none of the office hands can be spared Therefore the Undersigned considers it advisable to ask for the accountant after all the papers are arranged for audit, when this office will be in a position to furnish references easily

Signed "S Lee
Vice President.

"Copy"

W. H. Turner
Supt. 4th Commissioners
Bytown District

WHT

File of Papers relating to the audit of Accounts
Mysore City Municipality

1, Camp Memo Number 13 dated 13th August
the Vice President Municipal
Board Mysore

2 Letter No. 2539 dated 15th September 1890
from the Comptroller to the
Vice President Municipal
Board Mysore City

3 To No: 2213 dated 22/23 September 1890
to the Vice President of Municipa
Board Mysore

4 To the Comptroller in Mysore No. 2284
dated 24/29 September 90

5 From the Vice President Municipal
Board Mysore to the by Commissioner
Mysore District No: 577 dated 1st
October 1890

6 To the Comptroller in Mysore from the
by Commissioner Mysore bis
No. 2383 dated 3/4 October 1890

7 To the Vice President Municipal Board
Mysore from the by Commissioner
Mysore bis. No. 2691 dated 5/6 Novem

8 To the Vice President Municipal Boa
Mysore from the by Commissio
Mysore bis. No. 3440 dated 12/15 Janu

9 Letter from T. Krishna Rao accounta
on special duty in the

Municipal office Impore enclosing
copy of Vice President memo No 937 dated
5th February 91 and the accountant to
reply thereto.

10 To the Vice President Municipal Board Impore
from the offg Bylaw commissioner
Impore District No. 3776 dated 12th
February 91

11 From Vice President Municipal Board
Impore to the Comptroller through
the Bylaw commissioner Impore Dist.
No: 1020 dated 12th February ? (Copy)

12 Letter from the accountant T. Krishna Rao dated
12th February 91

13 Docket No. 1027 dated 14th February 91 from the
Vice President Municipal Board
Impore to the Bylaw commissioner Impore.

14 To the Vice President Municipal Board Impore
from the bylaw commissioner Impore Dist
No: 3845 dated 17/19th February 1891

15. Letter from the accountant T. Krishna Rao
dated 18th February 91 enclosing a Copy
of the Vice Presidents docket No 1036
dated 17 February 91 to the accountant

16 Docket No 4682 dated 13th February 91 from the
Comptroller forwarding Copy of
Docket No. 4681 dated 12/13th February
91 to the accountant.

Accountant

M. H. Weishuizen
Revenue Secretariat
Mpumalanga District

To

The Vice President

Municipal Board

Mysore

Dy 12/15 5 January 91

Gl No 3446

encls No 1

In forwarding herewith a report from and its enclosure viz a memo showing certain descrepancies under collections in Rl accts for 1888-89 & 1889-90 submitted by T Krishnarao recount on special duty in City municipal office, I have the honor to request that the VP will be good enough to intimate to the subordinates of his office that they may be stopped till the audit is finished with the request for early action.

as regards the fifty Amiloras sub
explanations should be taken in
order that the U.S. may address
Government to issue similar orders
as regards the Amiloras pay

draft

By command
Myron T. H.

2

The Vice President
Mll Board
Mysore

Dy 5th Nov 20

GL No 2591
encls No. 1

Has the honor to
forward in original
Docket No 32 14 of the
year just from the
Comptroller and to
state that a copy
of Thothma Rao should
be given every facility
and be assisted in
every way in the
examination of

the accounts of Lyons municipality

Draft

By Commrs
Lyons Dr

7. 1860

To The Commissioner
in Mysore
By any other
Ord 3rd/4 October 1860
Sl. No 2383
Encls No 1

I has the honor to
forward herewith
copy of order
No 5778 1st October 1860
Regl-2550
from the V. P Mr
Bd Mysore and to
state that the
U. S would prefer
the arrest of the
Mysterty Mr
accounts taking

place at any of the
Comptrollers can send
as accountant-

Draft

by Commander
Lyons DS

6 — 189 Rud No: 2 50.

3-10-90

The Vice President Municipal Board,
MYSORE.

To Comptroller
Commissioner
Mysore District

Dated 28th 38 34 September 1890

Received 1st October 90

General No. 577 } 1890
No.

Enclosures—Number

Deputy Commissioners docket No: 2213 dated 22nd September 1890 forwarding Copy of Comptroller's letter No: 25390/15th idem with regard to the deputation of an accountant for auditing the accounts

Received & Comptroller's
Deputy Commissioner's
Mysore Dist. Calling
for a copy of the
Comptroller's Circular
& return.

3.10.90

accounts of this mission.

Has the honor to state that his accountant may be ordered into Iloilo the Dasmaca the manager has been warned to have the books and vouchers ready for audit.

Vice President
Municipal Board

To [illegible] 1890

The Comptroller
Mysore
Bangalore

Dd 25th Sept 90
27

Gl No 2284
Encls No 1

His letter No 2539 dt 15/9/90
enquiring when the
accounts of the Mysore
City Municipal
Accounts would be
ready to be audited
by an accountant
of his office

In reply has the honour
to state that he will
be informed at an
early date as to
time when the
accounts could be
audited for
auditing the accounts
as directed in the
Govt Ord No [illegible]

dt 10/9/90

6784

Meanwhile the Sole Return of the Municipality for the months of August Cost is forwarded herewith in original for what it is worth what sort of defects have to be traced out by the account that will be supplied from his office In the work of the accounts and his report accordingly Yours very truly

1880

To The Vice President
Mr Bd
Mysore

Dt 22nd Septr 80
23

Gl No. 22/3
Encls No. 1

Herewith Mins letter
No 25398 15th Septr 80.
Rep. 240.
requesting to be informed
when the accounts
should be deputed
to examine the
accounts of the
Mysore City municipality.

Copy of the foregoing
forwarded to the
Vice President
Mr Bd

with a request that he will be good enough to submit an early reply thereto

B. J. Plumer
for the Commissioner
Myron Bl

No 2539 Vide Copy no: 2213 dated 22/23/5/90 from the Dist. Judge Kolar

Q. 03 / 90

OFFICE OF THE COMPTROLLER OF MYSORE,
Bangalore 15th September 1890.

From

A. RANGASWAMI IYENGAR, Esq,
Comptroller of Mysore.

COMPTROLLER'S OFFICE 16 SEP 90 MYSORE

To

The President
of the Municipal Board
Mysore City
Mysore.

SIR;

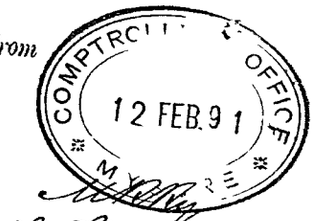
With reference to Proceedings of the Government of Mysore No. 6787/489 dated 11th September 1890 para 2, I have the honor to request that you will be so good as to intimate when he will be ready for the audit of the accounts of the City Municipal Balances. On hearing from you I will depute an accountant from my office for the purpose. It is particularly requested that all the necessary material for the audit may be readily available so as to enable the accountant to get through the work expeditiously.

I have the honor to be
Sir
Your most obed

(General Serial No. 28)

189/

From



To J. Krishna Rao
Accountant of the
Comptroller's office
on Special
Mysore

Dated 11th
Despatched 23
Received February

Consular No. [illegible]
No. [illegible] Legislative

Enclosures—Number.

His letter dated 9th February 1891 reporting on the work done by him in the Government Archives during the Mysore Insurrection [illegible]

In reply T. Krishna Rao is requested not to wait long on the work, but to come away after examining and reporting upon the accounts and vouchers shewn to him

Signed/ A. Rangaswami Iyengar
Comptroller

Re. No. 3826

Copy forwarded to the Deputy Municipal Board Commissioner and President of the Mysore District, Mysore, for information

A. Rangaswami
Comptroller

Rec'd 14/2/21
R.A. D/-
Returned with all papers D/-
Replied 16/2/21

The Deputy Commissioner
& President City Municipal Board
Mysore

Respected Sir

The Vice President having in his
Dl No 1036 of 17th Instant (Copy appended)
informed me this day that I need no longer
attend the Municipal Office, I respectfully
beg that early orders may be passed on
my report of 12th Instant.

2 The docket under reference also
draws my attention to Memo No 957 of
5th Instant for which I beg to say a
reply has already been made & Copy
submitted on the 10th Instant for your
kind perusal and orders.

I beg to remain
Respected Sir
Your most obedt & humble
Servant
T. Krishna Rao
Accountant of the Commr
Office on Special duty in the
City Municipal Office
Mysore

Mysore
18th July
1894

1891
From the Vice President Municipal C.
To
T. Krishna Rao

Reply
were for the first time
instance forwarded
to the Vice President

Draft

P.T.
Presidents
Off by Secy
Lyon 9

The Vice President
All Board
Lyon

9 17th Feb 1891
19 Sil. No 3845
Comb
Hon No 10279 14/10
Feb 1891

—

In reply we
have to inform
the Vice Pres. that
that the auditor
in Lon. the honorable
office sent
in duplicate
to audit the

of the Mysore City municipality
vide your Pro No 6786-1/487 dy 10/11-8-20
He is not a subordinate
of the Vice President.

He represented his difficulties
to the V P as President as asked by
distinct requests of Mr
Meiklejohn to do so and also
to do constantly
reporting the progress made
in the audit of the accounts
The letter alluded to in this off
No 3774 dy 12th Feb 21 was only a
covering one enclosing copy of
Vice President's memo No 957
dy 5th Feb 21 and the

Rec'd No 3824
1891. 17 2 91

From

The Vice-President Municipal Board.
Mysore.

To

The Dy Commissioner
Mysore District

Dated 12th February 1891.
Despatched 16
Received

General No. 1027 } 1891
No.

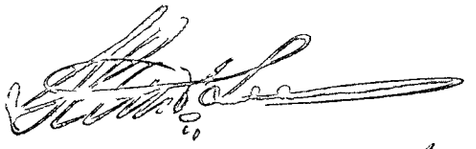
Enclosures—Number

Referring to Deputy Commissioner's No 3774 dated 12th February 1891 commending a letter from T Krishna Rao Accountant, has the honor to request the favour of a copy of the same being furnished to enable the undersigned to reply

The undersigned would also enquire whether the

Rec'd 17/2/91
Instl Dept
The Auditor is from the Comptroller Office. He is not the V. P's subordinate He represented his difficulties as President to me. & my Comments on his report. A copy is sent i.e Office Secd. It would have been better had the official sent the Memo thro' the V. P. Dt

the Accountant when auditing the
accounts of the Vice-President's office
is under the latter officer or directly
under the President, since he has
thought proper to address that
direct



Vice-President

Rec'd 13/2/21
Mysore
Bruno
Asst Secy

The Deputy Commissioner
and President City Municipal Board
Mysore

Resident

The Vice President of the City Municipal Board Mysore, having favored me with a Copy of his Lr No 1020 of 10 Instant to the address of the Comptroller (through the Deputy Commr) informing him that the Accountant deputed to Audit the City Municipal Accounts has been ordered to return to his office at Bangalore, I most humbly beg to state that the several important items entered in the Cash book have not yet been examined, the vouchers in their support as not being furnished to me. A list is therefore to be prepared for the same in order to confine myself to the Audit of such items alone in the future Audit, instead of going through the same work which I had once gone through in my humble opinion.

fortnight's time is required to prepare
the said list & to inspect generally
the present forms of account including
Cash books, ledgers, Deposit registers, Advance regs,
Monthly Account current, and other
subsidiary registers, to enable me to submit
a report to Comptroller, if I am
called to do so. The work now on hand
will also be finished by that time.

I humbly beg to submit that, my
stay here will in no way interrupt the
Census work, & request therefore
that I may be favored with an
order either to work in the Municipal
Office until the end of the month,
or to proceed to Bangalore as
desired by the Vice President, leaving
the work on hand as it is at present.

I beg to remain
Respectfully
Your most obedient & humble Servt
Kristna Rao

Mysore
12th February
1891

Accountant of the Comptroller's
Office, on Special duty in the
City Municipal Office
Mysore

1881

To The Vice President
Mll Board
Mysore

Dated 12th February 81
Regd No 3773/1
Encls No.

Letter from T Krishnaraos
Accountant Comptrollers
office deputed for
audit of accounts
of the Mysore City Mll
Bd submitting copy
of memo No 957/5th
February 81 from the
Vice President Mll Bd
on-going of the audit
of the accounts enclosed
finished by the 15th inst
and reply thereto

Adverting to the
above beg to state that
in absence with regd.
that is spite of the
orders of Mr Mackeyohn
conveyed in

No 3440 of 12/15th January 91 that strong efforts have not been made to furnish the auditor with the required vouchers and information so as to enable him to complete the audit of accounts as early as practicable

as the Govt have been already informed that a full and detailed report would be submitted as soon as the audit of the accounts is finished it is absolutely necessary that every facility should be given to the accountant to finish his work early

Draft D.E

Copy by Lemon
Clyde St

To The Deputy Commissioner
and President City-Municipal B
Mysore

Respected Sir

I respectfully beg to submit herewith
Copies of the Memo from the Vice President
and my reply thereto for kind perusal &
orders -

I beg to remain
Respected Sir
Your most obedient humble Servt
Krishnaiah
Accountant Comptroller's Office
on Special duty in the City-
Municipal Office Mysore

Mysore
10th Feby/91

No 957 Memo

Mr Krishnaiah Accountant of the Comptroller's
office is requested to state whether he will be
able to submit, before the 15th Instant, the
Accounts (both the receipts & expenditure)
for the years 1888-9 & 1889-90 as personally
promised -

Mysore
5th Feby/91

Sd/ Nundish Lee
Vice President

To Nundish Lee Esqre
Vice President City-Municipal
Board
Mysore

Sir

In reply to Memo No 957 of 5th Instant
I humbly beg to state as follows -

The receipt portion of account for 1888-89 & 1889-90 has already been audited but the Journal challans in connection with them have not yet been given to me, altho 3 months have elapsed since submitted, to ensure whether the sums entered therein had been brought on in the Cash book -

2 The payment Vouchers from April 1888 to March/89 into 12 bundles were given to me on the 16th of the last month & they are neither numbered nor arranged according to the entries made in the Cashbook - I hardly need to say that much time will occupy in arranging the same before auditing them - I shall however finish the audit by the 15th Instant as promised personally -

3. The payment vouchers for 1889-90 cannot yet be furnished to me but beg that strict orders may be issued to have them arranged according to the entries in the Cashbook, before they are given up for audit - Further beg that one Shanmukam an experienced official may be ordered to furnish me with the required references to enable me to audit at an early date & to be at my disposal whenever required —

4 - No sooner the above accounts are examined & I shall take up the Mutsuddis accounts for the Collections

of the Interpretations.

5. In conclusion I humbly beg to state that I submitted a memo on the 12 January 91 to the Commissioner & Presidency Municipal Board, during your absence from Head Quarters, as called for by him & showing the progress made by me in auditing the accounts and impossibility to show good progress in the absence of necessary references & medical help, upon which the Offg has passed orders that the necessary references are at once to be furnished I shall however try my best to finish the Audit of accounts as early as possible.

I beg to remain
Sir
Your most obdt & humble Servt
Sd/ T. Christmas
Accountant of the
Cantonments Office

Mysore
6th Feby 91

(True) Copy.

Rec'd 11/2/91
Impl

Send this on to
Mr Lee & ask
him to make
~~all~~ needful
arrangements
to facilitate the
work & oblige
D.A

Read:- Letter from the Comptroller dated 11 March 1891 No 5080

Prest in Extenso

No 7-15 Cir 1 21 ——— Order thereon

Dated 2 April 1891 ——— Communicated to the Presidents of the Municipalities with a request that they will attend to the requisition of the Comptroller. The accounts & Vouchers should be ready for examination before the 1st May 1891.

S/ 2/4/91
Under Secretary

To The Comptroller
The Presidents of the
District & Municipalities

(General Serial No 31) Very c.

189

From

To The Comptroller.
" Presidents of the Distt. Bd. Or Municipalities

Dated 2nd April 1891

Despatched

Received

Enclosures No.

General No. 7-15
No Lic 1 L 1

Informing that Municipal Accounts and Vouchers should be forwarded for Examination before 1st May 1891

Read.-

Letter from the D. Comr. Mysore District dated 10 March 1891 No 1452 Submitting for orders of Government a file of correspondence on the subject of the audit of accounts of the Mysore City Municipality.

No. 17-18 of 2nd April 1891 — Order thereon

The report discloses much irregularity & confusion in the accounts of the Municipality of Mysore. The Vice President should place before the auditor such Vouchers as are forthcoming and the examination proceeded with at once. The Comptroller will be requested to depute the Accountant again at once and the Vice President should at

the needful for the accounts & vouchers being placed before him without further obstruction. If vouchers are not forthcoming for any items they will be placed under objection till properly accounted for

2/4/91

Under Secretary

To, The A.G. Comr. Inspn &c Comptroller

(General Serial No. 81)

189

From

v3

To The Dy Commissioner Inspn &c Comptroller

Dated 2nd

Despatched April 1891

Received

Enclosures No.

General No. 17-18

No 1 L.2

(General Serial No. 56). OFFICE ( ) 2417 30 MAY 1892 DIWAN OF L347

From The Comptroller of Mysore

(56)

To The Chief Secretary to the Dewan of Mysore

Dated 26 May

Despatched 30th May

Received

Section.

Ref. No.

Serial No.

Enclosures No.

General No. 1153

No.

Submitting the report of the Auditor on the audit of the accounts of the Mysore City Municipality for the year 1889-90.

L & Rs Branch
Mysore 30/5/92

No, 1153

OFFICE OF THE COMPTROLLER OF MYSORE,

Bangalore, 26th May 1892.

From ~~A RANGASWAMI IYENGAR, Esq~~,

The Comptroller of Mysore.

To The Chief Secretary to the Dewan of Mysore.

SIR,

In continuation of my letter No 545 dated 29th April / 2nd May 1892, I have the honor to submit the report of the Auditor deputed by this Office on the audit of the accounts of the Mysore City Municipality for the year 1889-90

I have the honor to be

Sir

Your Most Obedient Servant

Ag Eagle

For Comptroller

Report on the Audit of Accounts of the Mysore City Municipality for the year 1889-90.

Registers.

I examined the registers kept in the Octroi department for 1889-90 which are in the same form as those in the previous year, as also the registers of the City Municipal office, comprising transactions from April to December 1889. Kept also in the same form as in the previous year. In the latter office the forms have been discontinued since January 1890, and in lieu thereof, a Kanarese kirudi (Day Book) with three other registers were opened (vide List A). The effect of the change in the form of accounts was, that under the former system all the collections which legitimately appertained

appertained to Municipality were duly credited in the Municipal accounts except Octroi Collections, separate registers being maintained for the Collections which did not belong to it from January 1890. only its (Municipal) Miscellaneous receipts and other Collections which did not belong to it, as defined in the margin have been credited in the Municipal accounts. The Collections on account of Mohatarfa, Pound and Market Shop rents which were shown in the Municipal accounts under the former System were entirely excluded from the Municipal accounts (Khirdi), opened under the new System.

* As per Dewan's Memo dated 4th July 86 accompanying the (last) Secretary's No 427.

1 Municipal Miscellaneous Collections.
2 do Security deposits.
3 Western Extension Receipts (Deposits)
4 Sale Proceeds of materials of houses acquired on payment of compensation from Provincial Public Works Fund.

Receipts and Disbursements-

2. As Statement prepared by me: (marked B), showing the receipts and expenditure for 1889-90. is attached.

Receipts

Octroi Collections.

3. The Collections in the Octroi Department were remitted by the Daroga ~~to the Taluk~~ Treasury direct from the Octroi Department and Acknowledgments were obtained. They were verified from the monthly and Annual Accounts. (vide Statement marked B). The Octroi Daroga had, it is stated, sent in Statements monthly ~~to the~~ Municipal Office, showing the Octroi Collections and remittances ~~to the Treasury~~ They are not forthcoming

Missing Octroi Remittance Books

Tobacco &c.

4 The remarks in paras 3 & 8 of the report on the Audit of Accounts for 1888-89, relating ~~to~~ the receipts and issues, as also of drugs of Tobacco, and fees on Octroi permits &c. apply ~~to~~ these items for the year under report.

Noted in Paragraphs Para.

Mohatarfa and other Collections

5. The Mohatarfa and other

other Collections including Security deposits, received into the Municipal office from April to December 1889, were in the first instance entered in their respective registers (though not kept systematically) and the same were posted daily into an Abstract Register of Municipal Collections, as in the previous year, and remitted to the Taluk Treasury, excepting a sum of Rs 1751-12-11, which comprise the items as below:—

Mohatarfa Collections - Rs 1235-9-8
Security deposits - 516-3-3

Total Rs 1751-12-11

And acknowledgments for the same were obtained, some in a book, and some, it is stated, on loose papers; but the latter are not forthcoming. However these amounts are duly credited in the Taluk accounts.

As already mentioned the system of accounts having been changed since

since January 1890, the khoba tarfa, Pound, and market shop rent collections were directly paid into the Taluk Treasury by the respective Mutsuddies. Only the Municipal miscellaneous receipts and other collections which were not connected therewith as defined, were credited in the Khirid book, and Treasury acknowledgments were obtained thereon for the remittances made from the Municipal office: but the Mutsuddies referred to, have not furnished a statement of the remittances made by them to the Treasury nor has the Municipal office maintained a separate register of the Collections made by them; however I verified the Pound and Market shop rent collection from the registers kept by the Mutsuddies, and it was not possible for me to verify the Khobatarfa Collections in the same way for the reasons

in para 9 Bat Sfund from the Monthly Abstract returns received from the Taluk Treasury into the Municipal office from January 1890, that the total Mohatarfa Collections entered therein agree with those shown in the Monthly Balance Sheet of the Municipality.

No ledger or Sub register was kept for Municipal accounts as directed in the Dewan's Memo dated 14th December 1889, which accompanied the Chief Secretary's Camp letter No. 843 dated 14th December 1889, to facilitate the preparation of Monthly balance sheet and to take steps for recovery of outstandings of fixed dues. Somehow the monthly balance sheets have been prepared by the Municipal office and to verify the same I have prepared one myself from the Abstract Registers of Municipal collections, Khirids, and the Statements received from the Taluks (vide Statement B, referred

to

to in para 2), and formed the classifications of receipts to be correct.

Shroffs Register

6. The Shroff has not maintained a register from January 1890, when the Khirridi was opened.

Chellans.

7. All Chellans which accompanied the collections of a fluctuating nature, such as Sale proceeds of materials &c, were not produced with the exception of a few, and even these few were not numbered consecutively, nor is there any record to shew that receipts were granted by the Municipal office for the amounts received at that office.

Omission of Collections.

8. Some of the Municipal Collections which are covered by Chellans have not been credited in the Municipal or in the Treasury Accounts in favour of the Municipality. A list of such items is attached hereto. (vide Statement 'B')

Mohatarfa Taxes.

9. To enable me to examine

-4-

the Demand Collection and Balance of Mohatarfa Taxes I prepared from the Monthly Demand Collection and Balance Abstract Registers of the Municipal offices a Statement (marked D) for 1889-90. Since no separate account was kept. I called for the annual account of each Mohalla with Subsidiary Accounts and Counterfoil receipts, in order to verify and audit the items, but none were furnished to me. The audit of this portion of Accounts, has, in Consequence been postponed as already Stated in para 13 of the report for 1888-89.

Market Rents.

10. The Register maintained in the Municipal office for record of Collections of Market rents, is incomplete as in the previous year in as much as the arrears of the previous year, and the demand for the current year were not in some instances exhibited in it. This register was only maintained upto December 1889, and none

from

from January 1890. It is not possible to ascertain the actual amount due on this account at the close of the official year 1889-90. However, from the information available in the Municipal office, such items as still remain to be collected have been shown in the Objection Statement (E). Items nos. 8 & 12

Collection of Rents

11. The Market Daroga whose duty it is to collect market shop rents and book them invariably has kept a daybook in which he enters Collections promiscuously without showing details like ledger. No receipt is stated to have been given by the Daroga to shop rent payers from the beginning. The issue of counterfoil receipts is necessary, and will facilitate the checking of the actual collection.

Pound Collections

12. The Pound keeper remitted his daily collections to the Municipal office up to December 1889, which were shown in a [illegible]

for the purpose; but from January 1890, the Pound Keeper remitted his Collections direct to the Taluk Treasury weekly and sometimes monthly with the intimation that the fines on stray cattle, and the sale proceeds of unclaimed cattle be credited under Municipal Fund, and Revenue Deposits respectively pending repayment of the latter to the owners of cattle according to rules. No records were forthcoming in the Municipal office, as to the sums collected by Pound Muthuddy from January 1890, and remitted to the Treasury as fines and deposits, except his Register. The remarks in para 16, of the report on the audit of the accounts for 1888-89, relating to the fodder charges, and the issue of Counterfoil receipts in proof of the fines on stray cattle do apply to these items.

Miscellaneous Collections

13. No separate registers showing the demand collection and balance for miscellaneous items having been

been kept as in the previous year, in cases where they are necessary, it is not possible to state whether all dues have been paid up, by the parties concerned.

Deposit Register

14 The deposits received from Contractors &c. for fulfilment of their Contract are promiscuously entered in the Deposit Register, which is therefore in a state of confusion. The actual collections upto the end of the year, have also not been brought on, to the same; moreover the amounts withdrawn from the sums deposited for refund to the parties, or for transfer to the Credit of Municipal Funds, have not been recorded therein. The register therefore serves no purpose. However I prepared a statement (marked F), from the several accounts kept in the Municipal office of the sums deposited during the years 1888-89, and 1889-90, which are found to account to Rs 8235—12-10

of this Sum, a portion has been remitted to the Treasury the balance being retained in the Municipal office; but it cannot be said what amount was with-drawn, and how the Sums withdrawn were disposed of since those transactions do not appear in the Municipal accounts. I therefore called upon the Municipal office to furnish a statement of the Sums deposited and withdrawn, together with the opening and closing balances vide annexure E no 9 dated 25th July 1891 to the report for 1888-89, but the same has not been furnished. It is also to be regretted that even the Municipal accountants are not in a position to find out what was the correct balance under this head The transactions do not also appear in the monthly balance sheets. I would suggest that the head "Deposits" opened on both sides of account, would facilitate the audit.

Demand Collection and Balance Register

15. The remarks in para 19 of the report on the audit of accounts for 1888–89 relating to the Demand Collection and balances of Mohatarfa Taxes apply to the item for the year under report.

Expenditure

16. The full amounts of Letters of Credit granted by the Comptroller were drawn in lump sum on a single cheque and credited in the Cash Book, and all the payments were made in Cash through the Municipal offices. This procedure was observed till the beginning of February 1890, when it was altered to another System. Some payments were made on Cheques, and some in Cash without any principle. The account also has not been systematically kept. The sum remaining undrawn out of the Letters of Credit a bout the middle of February 1890 was credited in the

accounts the cheques issued against that amount have been in some instances credited and debited in the accounts debiting the same for the 2nd time, against the head of account to which the payment related. Since the credit for the full amount of the undrawn portion of the Letter of Credit has been already taken in the account. The maintenance of a Pass Book would have obviated these irregularities.

(5) From January 1890. Loans were obtained from other funds placed at the disposal of the Vice President & credited in the Cash Book to meet some of the Municipal demands and the same was refunded afterwards, ~~and~~ when Municipal funds were available but no separate register has been kept of these transactions to facilitate check.

Some of the items entered in the Cash Book are not supported by Vouchers, but a great many that were presented have been endorsed by the Vice President "Pay" "Paid" while in some instances merely initialled. The Cash Book

Book has not been signed by the Vice President or City Auditor, on some dates during January to March 1890. The remarks in para 21, for 1888-89, relating to the paging of Cash Book and numbering the vouchers do apply to these items.

Inclusion of more than a single bill in one document.

In most cases the amounts of more than one bill were included in one document without their being tacked on or stitched together or bearing any remark to the above fact.

Bills or Vouchers.

18. A list (marked G) showing the several items for which bills or vouchers aggregating in amount to Rs 511.2-1 are not forthcoming, is attached.

Items of an objectionable nature.

19. A list (marked H) accompanies showing the cases of bills of an objectionable nature as also those which do not bear the orders of the Vice President for payment of

the account.

Mode of Payment.

20. A most irregular and objectionable practice existed in the drawing of Monthly Pay bills and issue of pay The entries in the Cash book between January and March 1890. Show that the full amount of a months' bill was in no instance charged and paid, that is, the Salaries of the Municipal employees were disbursed to them and charged in the Cash book as each official or a number of officials or Servants appeared for payment. the same System continuing over the subsequent months so as to render it difficult to trace where the payments of one months' Salaries terminated. The next or following months' Salaries were likewise promiscuously charged and paid along with the previous months' payment. Besides this the bank amounts of Salaries of different branches of the Municipal Establishment were in some instances grouped together and charged in lump without details. I have therefore audited this portion of the account as

as far as references were available

Police Pay Bills

21 The pay of the Mysore Town Police Establishment was disbursed to the Police Inspector on his mere receipts instead of monthly detailed bills The acquittance rolls kept by the Town Police which I called for for inspection were not produced to me

Payments of Compensation to houses, and lands &c

22 The remarks on paras on the Assessments 29 to 35 of the report for 1888 89 relating to the payment of Compensation to houses and lands materials of houses acquired &c, apply to these items for the year under report.

Advances

23 All advances made between April and December 1889 were not debited then and there in the Cash book, but only shown in the book when finally adjusted Such advances were in the meantime shown in a Separate Register in which all the receipts and payments have been entered in Series of entries The register in its form will only help to ascertain the total amount outstanding whenever necessary but

the balances outstanding against each individual. From January 1890 all advances were shown in the Cash book without maintaining separate registers therefor as before. All the advances were omitted in the monthly Balance sheets, but debited to the proper heads of accounts in the Balance sheets for the months in which they were adjusted, without being brought on to the Cash book, where they have been originally entered, under the above circumstances, the monthly payments entered in the Cash book, & that of the Balance sheets placed before the Board do not agree (vide statement I) it was also difficult to find out what items remained unadjusted at the close of the year, out of the advances shown in the Cash book during the months of ~~January~~, February and March 1890. However I have prepared a statement from the Cash book and Balance sheets of the advances made and adjusted during February & March 1890, and found that a sum of Rs 25-2-7 has been left unadjusted on 31st March 1890, out of the advances made during

during these two months.

I beg also to point out that sums withheld out of the Mohatarfa Collections and Deposits noticed in para 5, and other amounts which did not belong to the Municipality as detailed below.

Mohatarfa Taxes and deposits refered to in para 5	Rs 1751-12-11
Deposit balance on 31st March/89	338-9-"
Other items not connected with the Municipality	6540-14-5
Unexpended balance of the Amount drawn against Letters of Credit as per Cashbook on 23rd December 89	Rs 862-13-7
And amount accounted for, in excess of the balance in hand on 23rd December 89	1-0-0
	863-13-7
Deduct payment on account of Reward for Killing a Cobra	4-8-4
Balance	863-5-7
	9494-9-11

were appropriated for Municipal advances and Prince Reception Charges, which are also included in the Municipal advances. Vide Memo dated 23rd [illegible]

1889. (K), rendered by Appiah late Manager of the office. The amount in question agrees with the total of the Advance Register, but is not debited in the Cash Book as advance in accordance with the procedure then in force, as explained above. However I found out that, of the sum of Rs 9494-9-11, referred to a sum of Rs 730-3-3 was adjusted, leaving a balance of Rs 8764-6-8. This together with Rs 252-7-7 alluded to above aggregating Rs. 9016-14-3 was left unadjusted on 31st March 1890. I called for in memo (L). of the adjustments made towards the above advances but not produced. I beg to suggest here that the head "Advance", may be opened in the balance sheet to prevent any difference between the Cash Book and the Balance Sheet.

* Credited in the Cash Book

January 1890 —	Rs 722-7-3
February —	5-12-0
March —	2-0-0
	730-3-3

Balance Sheet.

24 No general Cash Book has been kept, exhibiting all the Municipal receipts and expenditure, & the opening and Closing balances. the Municipal office, however, prepared their monthly Balance Sheets, after recourse to their

their offices and other of the Revenue Collectors the total receipts and expenditure and balances for the year under report, agree with the figures exhibited in the Balance Sheets. But the Closing balances exclude

1 Deposits
2 Remmittes Inchatarfa Collections.

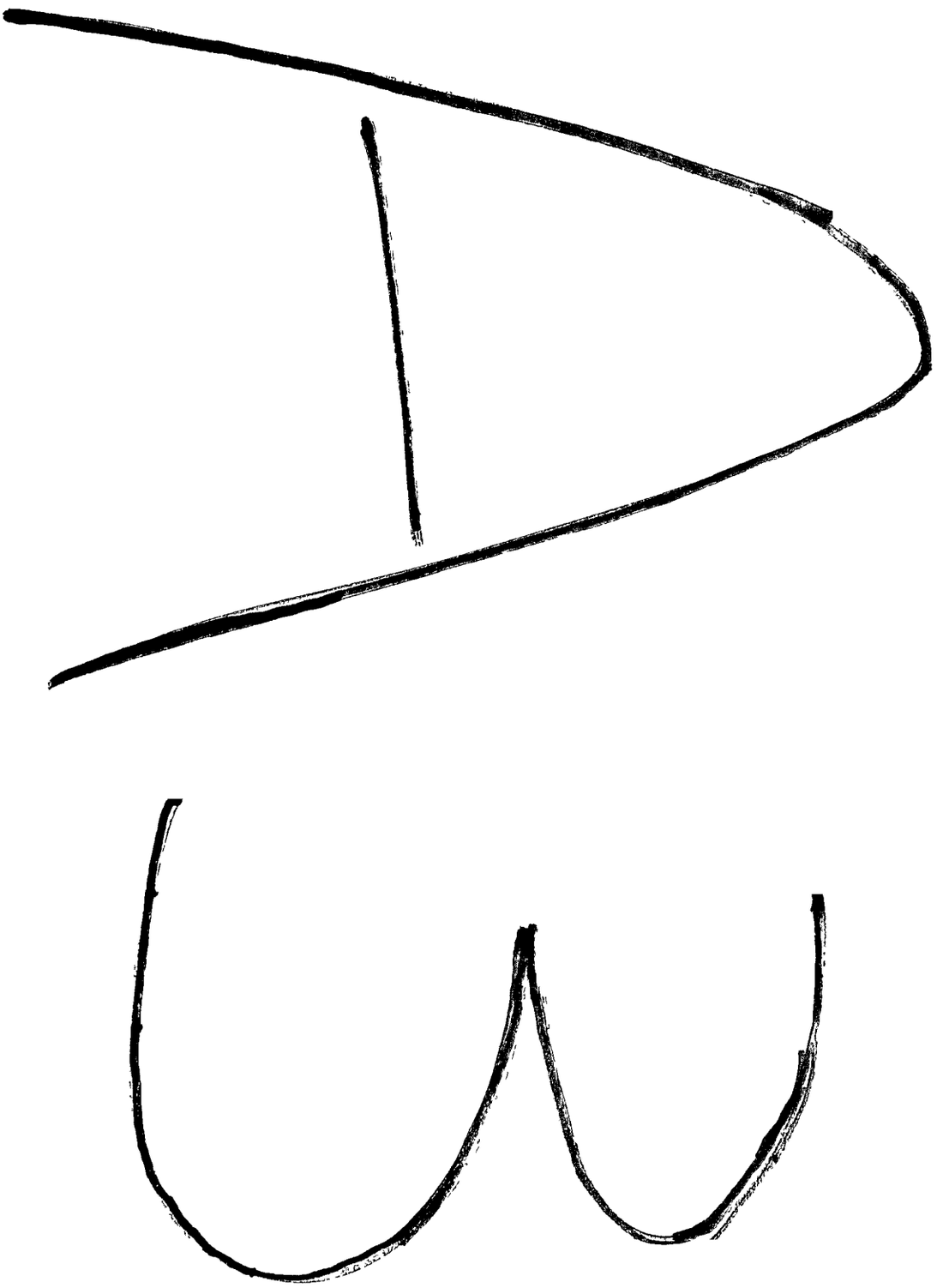
3 Advances.

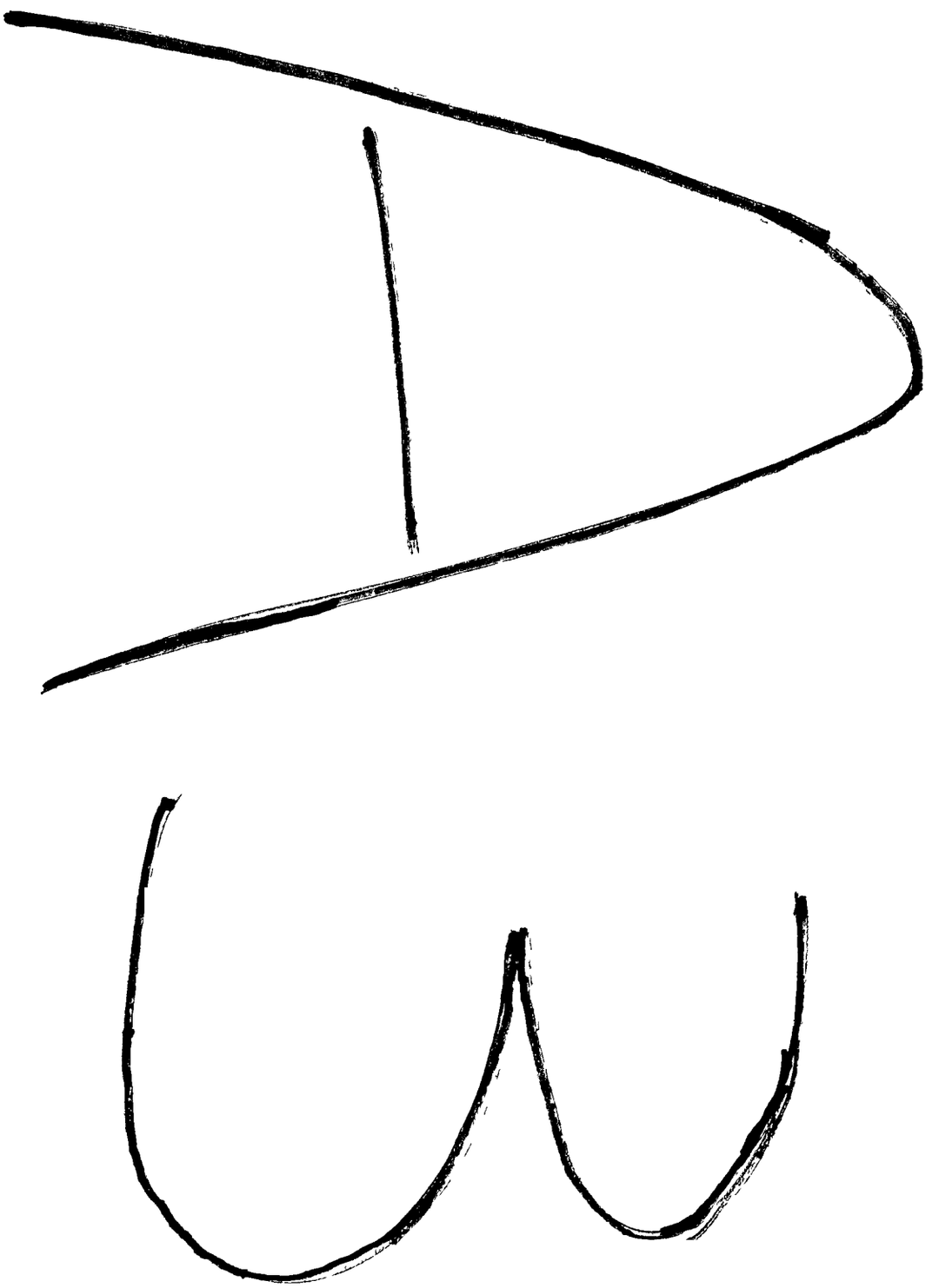
Conclusion.

25 In conclusion, I humbly beg to point out, that the ledger, and Sub Registers from January 1890, have not been kept, though specially directed in the Memo dated 14 December 1889, accompanying the Chief Secretary's no. 843 dated 14th December 1889. For this and other reasons explained above I have not been able to arrive at a satisfactory conclusion of the State of the accounts. However I scrutinized them as far as the materials were furnished.

Bangalore
26th May
1892

Enclosure to
Letter No 1153726.5.92
from the Comptroller





K

Compen — eg Amounts of Compensations for houses &c, ordered to be paid on the — ous lists but the debit entries whereof cannot be traced in the Cash bo

No of item	Particulars of charge	Amount	Orders of Vice President with his initial.
1	Compensation to Lal bei for her house in the Dholey Street Cashkhur Mohalla (vide Compensation list No 14 of 27th April 88 —	46 15 10	"Paid" (No date)
2	do to Nusserji for his house in Bundikéré Street in Dewaraj Mohalla (vide Compensation list No 4 without date —	17 8 .	"Paid" 10-7-88.
3	do to Bundikéré for his house in do do vide do.	5 . .	"Paid" (No date)
		69 7 10	

1

To

The Deputy Commissioner

& President City Municipal Bd

Mysore

Res Sir

As directed personally I respectfully beg to submit herewith a memo showing certain discrepancies under the collections in the City Municipal Accounts for 1888-89 and 1889-90.

I Submitted 3 memos to furnish me with all the challans & the which the money is presented into the Municipal Office but received only 23 challans & some Central bonds for the collection of daily fees in market & the former bears no remarks as to the date on which the money is credited in the account. Many challans are still required to examine the Credit entries in cash book for which a search is being made in the office. It is not possible to show any good progress in the absence of necessary records & references.

I shall begin to examine the expenditure side of account & then take up Miscellaneous

Accounts for the Collections of Mohatarpa
trees which will be examined minutely &
a final report submitted as to the results
elicited in the Course of my examination.

Mysore
12th January
1891

Thomas
Actg. Inspector of
Contt. Coorg Phillers Office

Memo shewing certain discrepancies
under Collections in the Mysore City Municipal
Accounts for 1888-89 & 1889-90 -

(1) Rs 1-14-0 This Sum was collected in July/88 -
by Pound Muttadry as fines for
Stray Cattle impounded from
Gordon Park & remitted to
the Municipal Office - The
entry is shewn in a pregister
and is attested by the Vice
President; But it is not
brought on to the account
opened for Western by mission
for which it is intended -

(2) Rs 5-10-0 On the 18th September/89 Grass
in the pasture land in front
of the Nanjaraj Bhadoor
Chuttra as far as the land
leading to Wontacopal
in Devaraj Mohalla was
sold by auction ub to the
end of March/90 - The Haraj patta
is forthcoming but the Amt
entered in it Viz Rs 5/10 is not
brought on either to the
Municipal Cash book
or G-

Rs 11—o On the 27th April/89 the Manure accumulated behind Jeevan Rao's bank in the Cheeraj Mohalla was sold by Auction for Rs 11/ the Haraj is forthcoming but the Amount is not Credited in the Cash book —

Rs 7-8—o On the 27th April/89 the right of Collection & Sale of Manure in the Government Bandy Mans behind Jeevan Rao's bank in the Cheeraj Mohalla from May to July 89 was auctioned to the highest bidder one Ramasamy Sastry for Rs 2/8/ per Mensem - The Haraj putti is forthcoming but the amount is not brought on to the Cashbook - However a sum of Rs 16/8 is Credited on the 3d July/89 as Sale proceeds of Manure for the same date without entering the name of the person from whom the money is collected - In the absence of full particulars it is not possible to say whether the Sum of Rs 7/8 under reference is included in this amount of Rs 16/8 or that the latter collection is for subsequent period -

Rs 8—o On the 3d December 89 a sum of Rs 8/ is debited from the total collections in the Cash book under the following remarks - "Amount paid on the 2d November to Abdul Razak owner of trees sold near the Civil Hospital Rs 8— " — " It is not understood why this amount is debited from the total collections on the 3d December 89 instead of on the 2d November the date on which the amount was paid

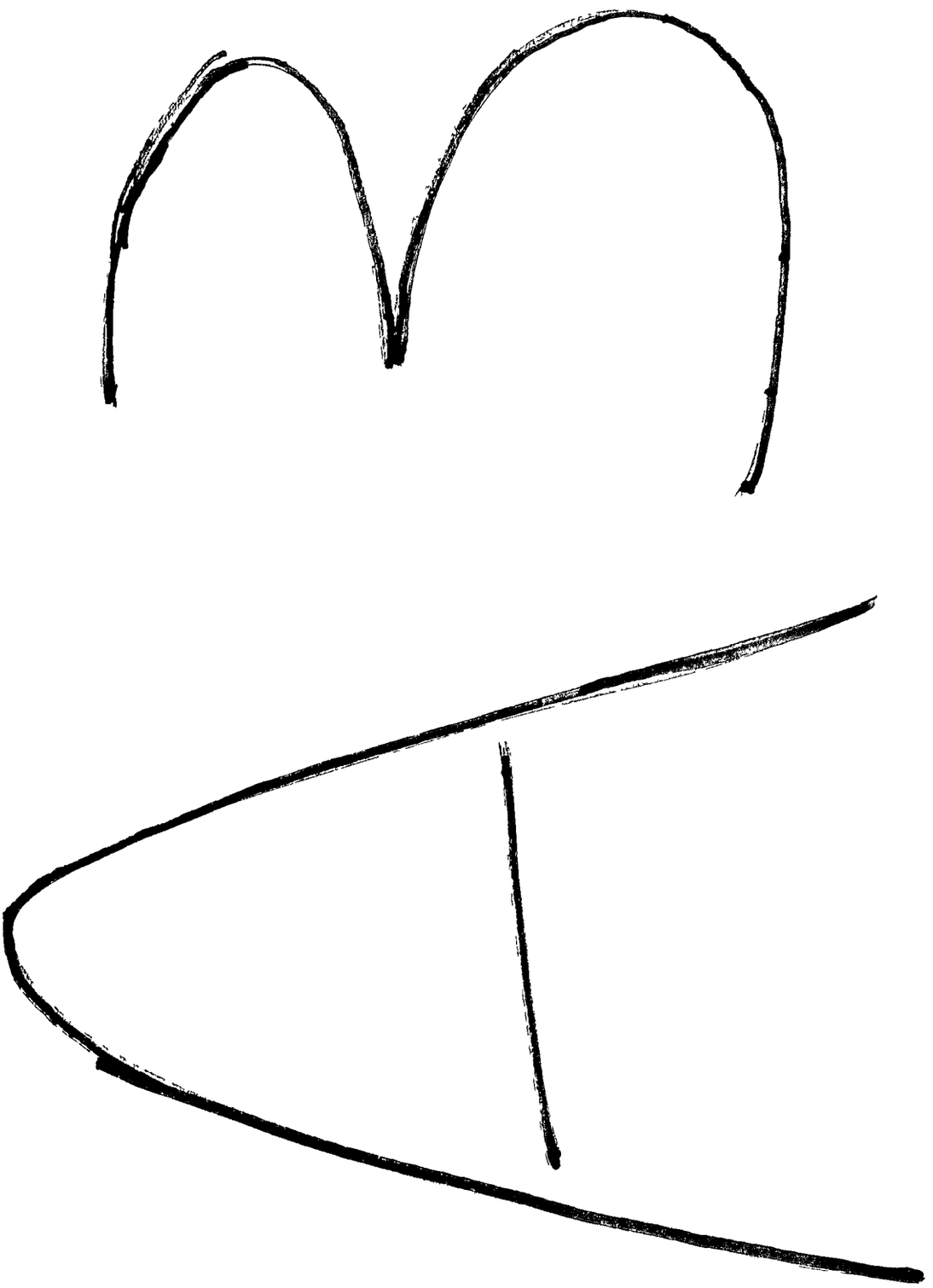
Reversed & 1/12/89 which cut on 2/11/89 on 1-12—o

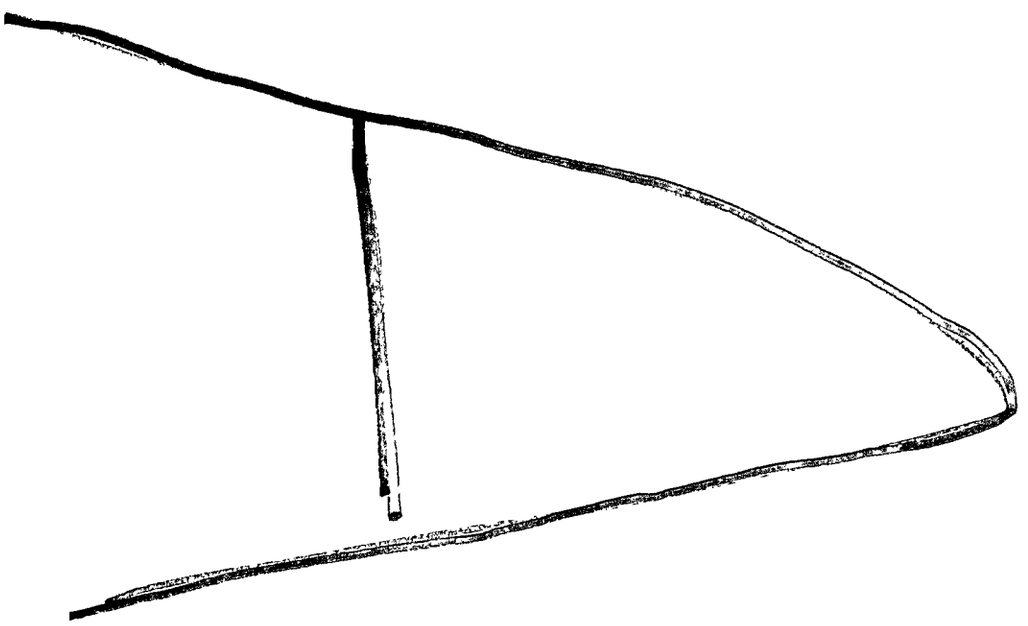
to the owner while Rs 1-12-- only is credited on the 2nd November as Sale proceeds from trees near the Civil Hospital with some remarks in red ink underlined - If the above Statement is correct certainly there ought to be a deficiency of Rs 8/- in the Cash balance from 2nd November to 3rd December/89 Generally in all previous Cases of similar nature the date on which the amount was originally credited in the account is noted; but in the present case the date is not forthcoming - As a rule all refund charges should invariably appear in the account under expenditure side Supported by a voucher -

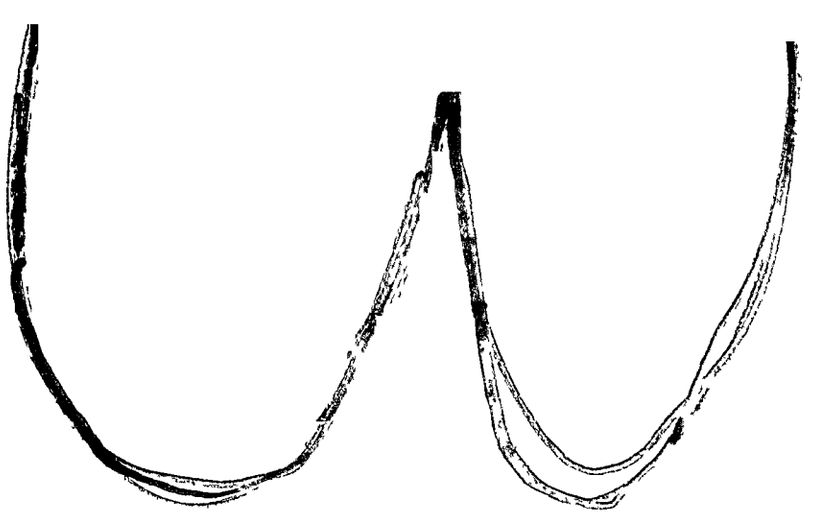
On the 3rd July/88 Rs 112/8 is credited in the Cash book as Sale proceeds of Materials of Municipal house behind the Town Magistrates court, but a remark is made against the entry as follows - (6) Rs 112-8--

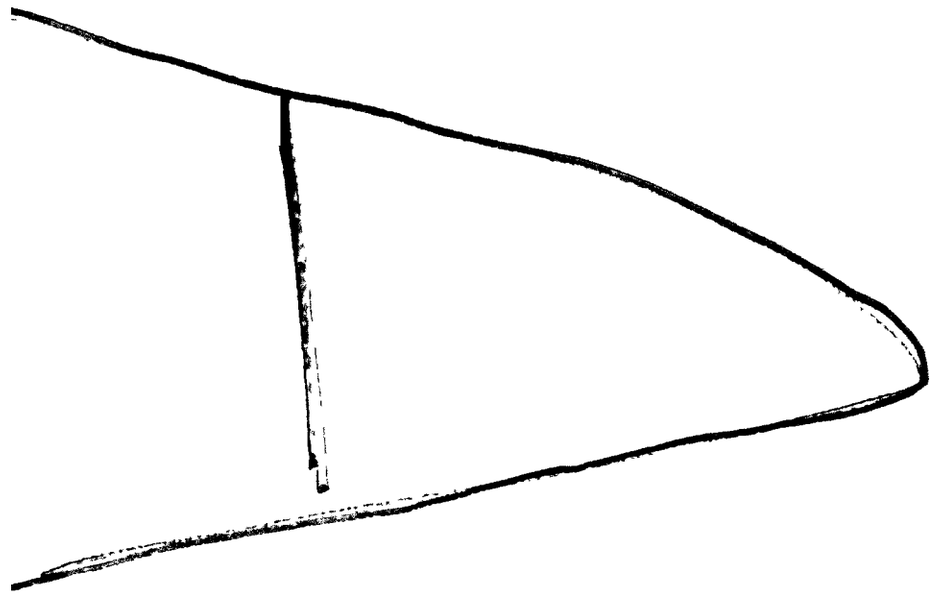
"Sale proceeds of Materials of Koolsumbee's house Rs 137-10--"
Vedant price of materials of this house given for the Abkari Matt house knocked down for the road behind Bommiah's house in Devaraj Mohalla - Balance Credited to Municipality -"

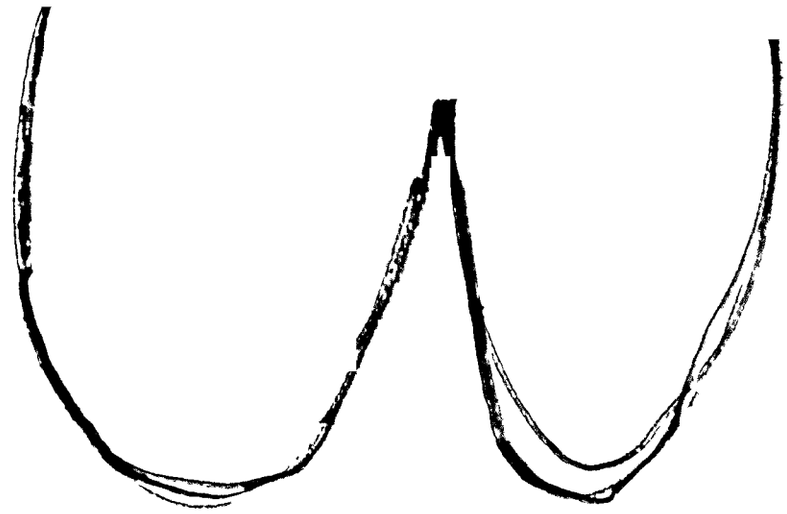
Such transactions will not show the actual receipts and expenditure under each head of account -











Memo of Municipal accounts upto 21st December 1889

Details	Amount		
Municipal balance according to cash book	863	13	7
Western extension Money as per do	2826	1	7
Balance remaining unexpended out of Kurij's fund	1521	12	11
Kohadiapa Etc. Collection upto above date +	2709	9	3
Balance remaining out of Rs 3000 received from the Dy Commissioner for compensation to Rendars in behind market	366	"	"
Sale proceeds of Materials of Scrivenery Mrs house	1699	4	"
Balance remaining out of the fund granted for fountain Sites	65	12	5
Amount received from the Speranza patam Amildar for Nut trees	31	8	
Sale proceeds from bamboo & grass	30	7	6
Total, Rupees Ten thousand and one hundred and fourteen, annas five & pies three	10114	5	3

Sd/ Jappiah. Ready Cash in Chest. 594. 11. 4

Advance — 9519- 9- 11

23/12/89.

N.B. Amount advanced - - - 9519-9-11

Deot. Amount received from Surgn Darogah on account of advances made for the repairs of Pekkadas } 25-0-0

Balance 9494-9-11

Details of Advances.

Mysore city police Inspector 37+20+65+60	132
Coolies forwarding lanterns & Cubbon Park & fare	39
Advances to Mr: Lee	5
Coolies rebuilding &c. Compound wall &c. of the Bungalow Coolies occupied by the Dewan	265
Balance due by the Comm^r	25
Sakammiah for Fort Veranda	120
Ambaboye - do — do —	12
Mr. A Anniah Dr 1898-8-11 + Baldy Kuttay	212
Purchase of a horse at the Mauka sale 13-11	116
Mr: A. Ananda Rao's Conservancy	70
Done for Materials of houses sold in the Fort Olla Recovered —	
Kullaboye for Stores	43
Dr. Benson for Peoples park	200
Soolenga Wood: for filling up & constructing of Band Stand behind Dodakery	
Sawyer Daroga for Oakes &c.	5
Kumarasamy Archary for Safes &c.	360
Retnasamy	6
Coolies sending lanterns & Manjunpole	
Cannicah Raish	35
Railway fare for Ragy and Mate	1
Coolies incurred in sending lanterns to Bangalore	8
	2560
Various receipts &c	95

Bills due for Works

Contractors	Amount of Bills			Advance paid			Balance due		
Kumarasamy Auchary	427	12	4	360	"	"	67	12	4
Syed Mohadeen Sahb	926	4	9	—	—	—	926	4	9
Abdul Kareem Sahb	18	10	6	—	—	—	18	10	6
Kulabagee	43	10	6	43	6	9	—	3	9
Ratnasamy	71	8	—	68	"	"	3	8	—
Opinion, reception Bills									
3-11 Vaikka Khasim Sahb	985	5	1	285	5	1	700	"	"
Venkattasubba ~~Auchary~~ Chetty	1254	9	3	650	"	"	604	7	3
Daniken Shamakoo	320	—	—	245	—	—	75	"	
Mohadeen Sahb Sajbatchan for Memorial Hall Railings	862	—	—	700	—	—	162	—	

L

Memo No: 16

The Undersigned requests the city Assistant that he will be good enough to furnish with the following references for the disposal of the objectionable items—

2. Mr: Tippiah late manager left a statement on the 23rd. December 1889 in the office shewing the manner in which Mohatturfa Collections &c amounting to Rs 1011-4-5-3 were utilized for public purposes before the amount being remitted to the Taluq Treasury and also leaving in the Cash Chest Rs 594-11-4. This sum including the subsequent Collections have been remitted to the Treasury excepting Rs 7-15-8 as shewn below:

23rd December 1889. Amount in the Cash Chest ——— 594-11-4

23rd —— do —— Amount of license fees received for Europe liquors as per Cash book ——— 25-0-0

23rd —— do —— Amount of advance refunded by Sayer Daroga for Akkas as per Shrotri register ——— 25-0-0

25th —— do —— Sale proceeds of flags as per do ——— 7-15-8

652-11-0

28th —— do —— Amount paid for Killing a Cobra ——— 0-8-0

28th —— do —— Amount remitted to the Taluq Treasury as Municipal Revenue by Kumbapuram obtained in exchange ——— 644-3-4

644-11-4

Balance Rs ——— 7-15-8

The balance Viz Rs 7-15-8 is not understood, whether remitted to the Taluq Treasury or kept in the Cash Chest in the Office.

3. Cost of the sum of Rs 10114-5-3 entered in the statement furnished by Mr: Tipperah Rs 9519-7-11 seems to have been advanced on different works for which a detailed account shewing the adjustments made hitherto may be kindly ordered to be furnished.

4 The Verandas to Some of the Horses in the Fort were built by Municipality and the Cost of which seems to have been ordered to be recovered from owners, Similarly the Municipal Carts were sold to Municipal Carmen the price of which is recovered Monthly by deduction from their pays. The accounts Connected with these Shewing the amount due, the amount recovered and the balance still to be recovered may be Kindly furnished.

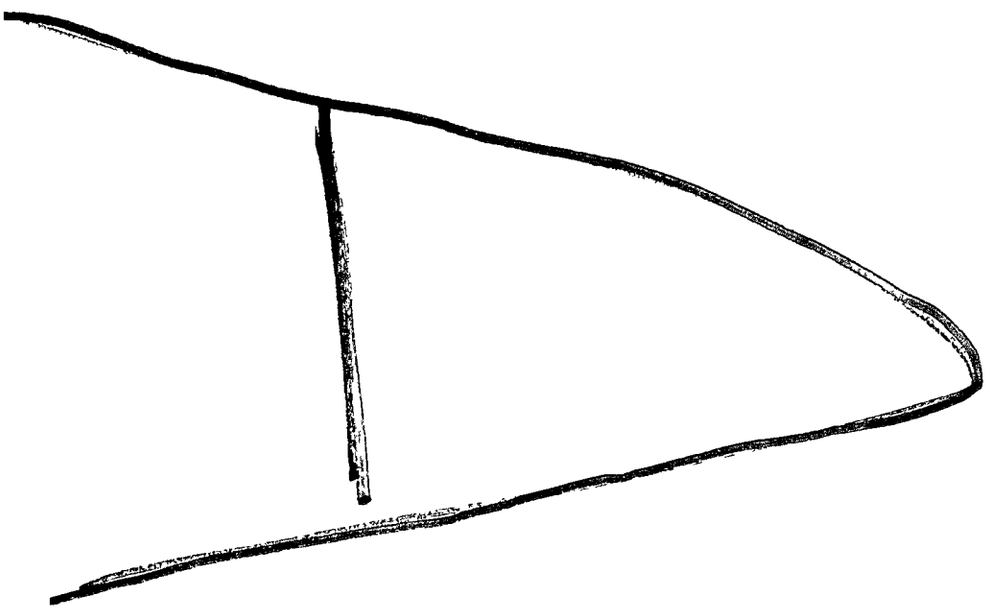
5. The horses after being recognised by the Municipal Board for improvements in the Town seems to have been rented out. The detailed account shewing the number of horses and the period for which they were rented may be furnished.

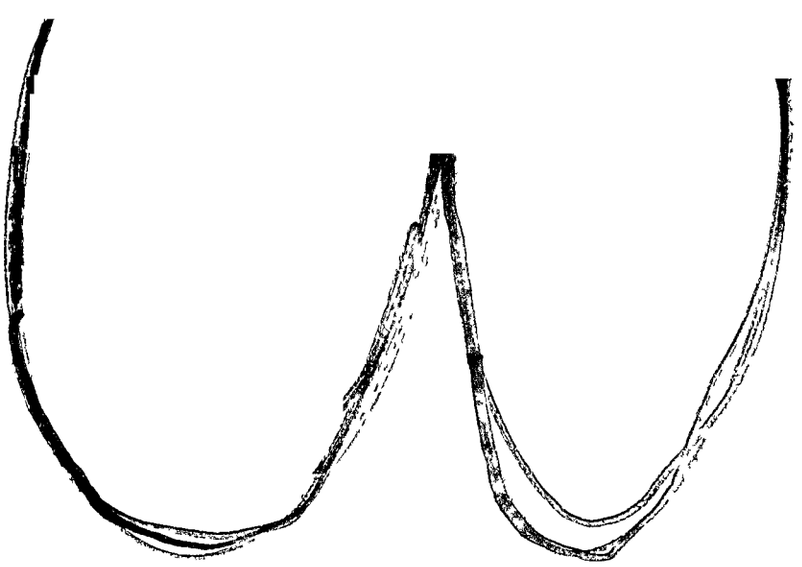
6. On the 12 July 1890 one Poroosiva Mahanta Sawmy has purchased from Municipal Board a piece of land in Dwaraj Mohalla paying Rs 5—— 6 in addition to the land already purchased from one Krishnamachary who seem to have paid in the Municipal Office the price of land Viz Rs 23-13-6 on the 22nd January 89 which (land) is subsequently sold by the original purchaser to the said Guru Siva Mahantasawmy

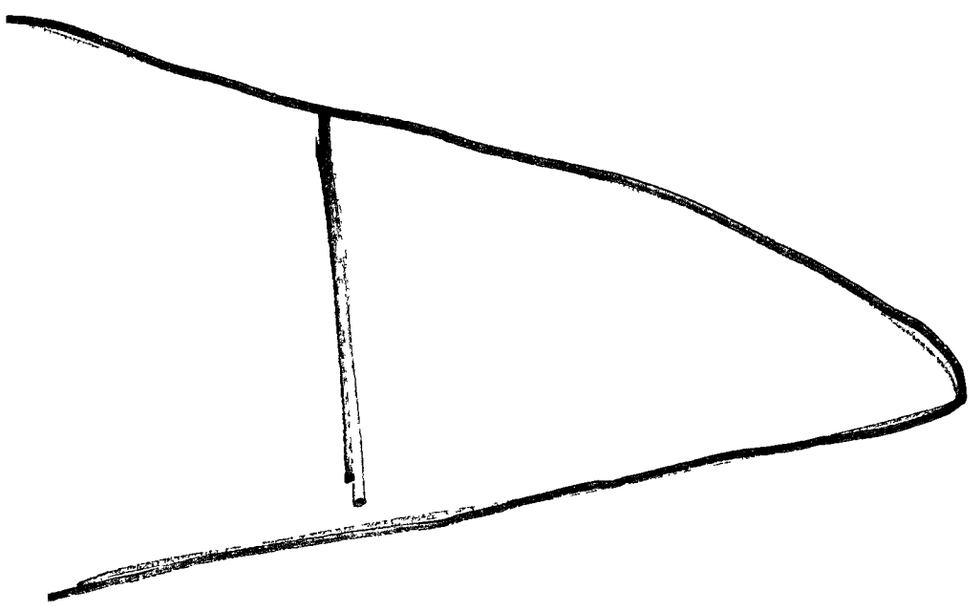
The transaction on the 22nd January 1887 cannot be traced

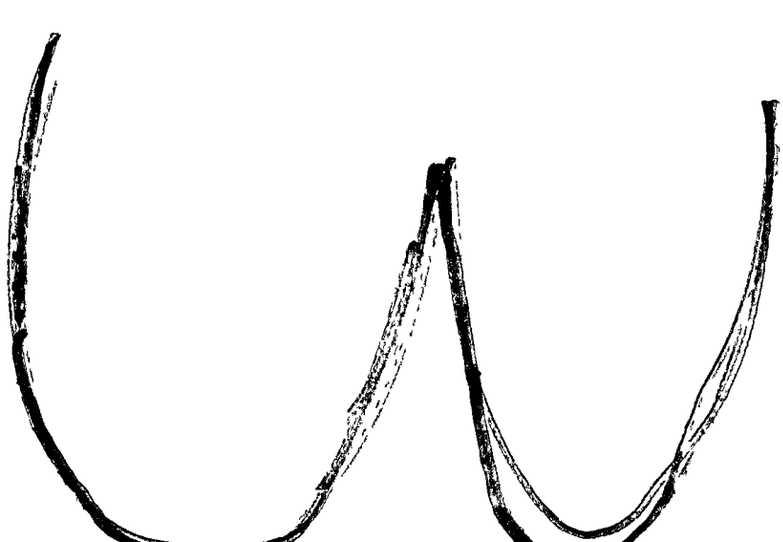
7. On the 31st March 1890 a sum of Rs372-10-0 was received in the office as sale proceeds of materials of one Kesavachari house in the Fort, of which Rs66/- said to have been paid to Mr: Linjaraja Urs as compensation for his house as per orders of the Vice-President and credited in the Khirdi the balance viz Rs306-10-0 only. The sanctioned statement of compensation to be paid to Mr: Linja Raj Urs and the receipt in support of the above payment of Rs66/ may also be ordered.

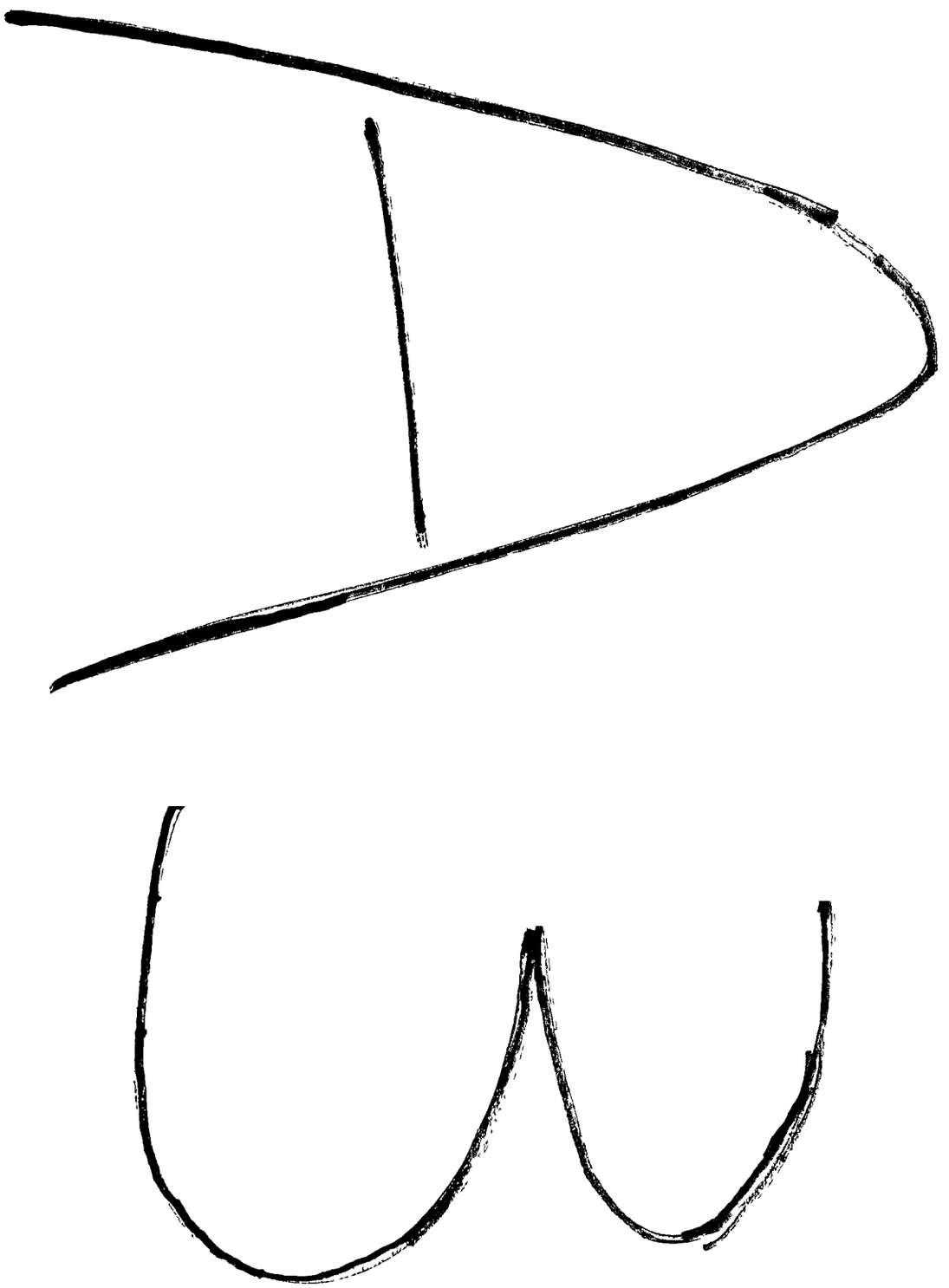
Sgned/ T. Krishnaiah Setty











Accounts for 1889-90

1	Markatanfu Collections - during December 89 - Rs 1231—13-8			Remitted to Treasury in July 90 & included in the annual account for 1890-9
2	Octroi Do	do	1-12--	
3	Pound Fees & Dak - recovered in December 89		2-0-0	Credited in the Expenditure Cashbook in July 1890
			1235-9-8	
4	Deposits 1888-89.		338-9--	
5	Do in 1889-90		516-3 3	
			854-12-3	
6	Unexpended portion of the Amount drawn from Letter of Credit on 23rd Dec 89		132 2 4	To be accounted for & not being brought into the annual account for 1889-90.
7	Amount accounted for in excess of the balance in hand on 23-12-89		1--	
	Accounts remaining unadjusted out of the advance made in February March 90		252 7 7	
9	Amount received in the Municipal office but not entered in any of the receipts in the statements &c		35 5 8	
			2511-5-6	
10	Western Extension Receipts upto December 89		2826 1-7	Not remitted to the Treasury but sums of this nature collected from January 90 were remitted to the Treasury as a Revenue head
11	Other deposits not connected with Municipal Funds upto Dec 89		3714-12-10	
			9052-3-11	

3 When appointing a special Officer as Amildar for the town I instructed Mr Ananda Row that the Amildar should be in responsible charge of the Municipal Office, that he should at once set about bringing up Municipal records and accounts into a state of order, open out new registers where necessary, exercise all the Revenue powers of an Amildar under the Vice President and President, in holding the preliminary Jamabundy of Municipal and Inshatarfa Revenue in the town and have similar powers in the collection of such Revenue Mr Ananda Row ~~received~~ agreed orders regarding the Jamabundy but the above instructions do not appear to have been carried

out in their entirety.

We are now in the middle of Dec^{r} and it is therefore important that no further time should be lost in placing the Municipal Administration finally upon a more satisfactory and orderly footing and in abolishing all unjust and corrupt and partial inequalities in the incidence of Municipal taxation.

(Signed) K Shahadra Iyr
Dewan

Copy of the above forwarded with the Chief Secretary's Camp letter No. 843 dated 14 December 1889 to the Deputy Commissioner Bangalore.

"Copy"

Deposits

Mandi Market Shobrento	Rs 72-6-	
do do	15-	
January 89 Devaraj do do	249-10-	
Sale proceeds from trees	1-9-	
Total for 1888-89	Rs 338-9-	

Mandi Market daily fees & Contract	66-4-	
Devaraj do	172-8-	
Slaughter house	77-12-	
Mandi Market Shoprent	5-9-3	
Devaraj Market do	64-11-	
do do	13-7-	400-3-3
Rent on land & chairs		60- three
Repairing the Memorial Hall	6- already	
Manure Contract deposit	50-	
	516-	
Total for 1889-90		

Read -

Letter from the Comptroller dated 26 May 1892 c10/153, submitting the report of the auditor deputed to scrutinize the accounts of the Mysore City municipality for 1889 90

L 6706

Encl 10 Order thereon 6384-9 27/11/92
L 7.106-92

Section

The Report read above discloses grave irregularities but they will not be noticed here, as they have been already dealt with in the reviews of the reports of the previous years and the system of audit changed. Government however wish to draw the particular attention of the President to the irregularity of not remitting to the Treasury money received immediately on their receipt. In one case the collections received in December 1889 were not remitted

Treasury till July 1890. This is highly irregular and the President should take care that such irregularities do not recur.

2 The President of the Committee appointed for revising the Municipal Registers will be requested to expedite his report and submit it before the end of the current Calendar year at the latest.

3 The subjoined table shews the receipts and expenditure during 1889 90 as reported by the President compared with the figures furnished by the Comptroller.

Receipts	Receipts of 1899-90 as per Comptroller	Receipts of 1899-90 as per President		Expenditure	Expenditure of 1899-90 as given by Comptroller	Expenditure of 1899-90 as given by President
Octroi	58120	58120	II	Head office	3378	1893
Tax on horses	8,437	8437	III	Collection	8164	8164
License Receipts	703	703	IV	Conservancy	16740	16740
Carriage Tax	1240	1240	V	Police	23976	23976
Mohatarfa	4942	4942	VI	Lighting	4765	4765
Rents	4088	4088	VII	Public works (a) Superversion	~~[illegible]~~	1319
Fees	13	13		(b) to (e) works	28034	26,715
Miscellaneous	6838	5728	IX	Charitable Grants - Hospital	4856	133
				Vaccination		288
			X	Education	400	400
			XI	Miscellaneous	6137	5940
Total income	83,381	83,271		Total expenditure	96450	90333
Opening balance	715·9	₹7,159		Closing balance	-5910	₹97
Total including balance	90,540	90,430		Grand Total	90540	90430

* The President has given
⊕ 1897-98 - 4 as 11
balance, but the
balance brought
forward from
last year

4. On the examination of the Cash Book kept by the Municipality, the Auditor finds that a sum of Rs 3 5- 5- 8 entered in Statement C was neither remitted to the Treasury nor credited in the Cash Book

included in the above state-
ment under receipts. The
President is requested to report
at once what has become
of the money, why it was
not brought to account and
who is responsible for it

5 In the case of items 182
of statement E of receipts from
the sale proceeds of portions of
and materials of houses, sale
lists were not produced. The
President is requested to enquire
and report whether the sums
credited in the accounts represent
the entire collections and take
notice of the loss of the auction
lists.

From the collections received,
items 5 and 6 entered in the
Auditor's statement E, amounting
to Rs 22-8-0 and Rs 8-0-0
respectively were deducted as
refunds in the months of
September and December 1889
and the remainder only remitted
to the Treasury. No bill of refund

is forthcoming for Rs 22—8—0
and the Bill for the other
amount does not contain the
order of the Vice President
nor is the date when the amount
was received shewn. The
amounts should now be credited
to receipts and debited to Refunds
and duly accounted for.

7 It should be explained
why only Rs 2—8—0 (Vide Item
7 in Statement E) were recovered
as Licensie fee on a Breck kiln
containing 50,000 Brecks instead
of Rs 5 under notification
no 165 dated 5 June 1889 and
whether the balance ~~should~~
has been recovered from the
party responsible for the amount

8 Materials of Kesava Chars
house in the Fort (Vide Item
13 in Statement E) were sold
for Rs 372—10—0, of which
Rs 66—0—0 were paid as
compensation to one Lingaraja Urs
and the balance Rs 306-1

remitted to the Treasury as a Revenue Deposit. The authority for payment is not produced. The President is requested to explain why a portion of the sale proceeds of materials of one house is paid to the owner of another house and only the balance remitted to the Treasury as a Revenue Deposit. As has been pointed out in the previous reviews, the deduction of compensation from receipts is irregular. In the future, the compensation must appear on the debit side, the entire receipts appearing on the credit side of the account.

From the account furnished by the late Manager Theppiah, various sums pertaining to the City Extension Fund &c amounting to Rs 9579-9-11 appear to have been spent for various purposes without there

being brought to account (Vide Statement K appended to the Auditors report) The President is requested to explain how the money in the case of each of the items was obtained and spent and whether it has been since accounted for, and if so when and in what manner The Municipality should not in future spend a single Rupee without first bringing it under receipts and ~~sending~~ crediting it to the Treasury. If there are any special Funds, such as the "City Extension Fund", "Viceroy Reception Fund" &c, both the receipts and disbursements under these heads should be credited and debited to a special head under "Municipal receipts and expenses", so that they may not be mixed up with the general revenues and expenditure of the Municipality. Any balance still remaining on hand with the Municipality on account of

such Funds should be at once remitted to the Treasury and accounted for in due course, separate statements being forwarded without delay of the receipts and expenditure under each of these heads from the commencement up to the date on which the balances are remitted to the Treasury. The fact of the remittance of the balances to the Treasury and this having been duly credited in the accounts should be reported within a week ~~from~~ after the receipt of this order. in future

If any money received is spent without first bringing it into account, the officer spending it should not only be held personally responsible for it, but dismissed from service forthwith.

16 Statement D shows that there was a large balance of Rs 26,161-10-4 remaining uncollected

uncollected on 31st March 1890

The President should at once

prepare a correct statement

showing in full detail ~~of D & B~~ statements of ~~the balances~~ the Revenues due to

~~and of all other sums~~ the municipality up to date

specifying the arrears pertaining

to each year, and propose

the remission of such arrears

as cannot be recovered The

above statement should exhibit

not only the full demand of ~~the~~

Assessment, Rates also of Stall rents and contract amounts for

markets, Slaughter houses & Shops

on for which the Auditor states

no Demand statement has been

maintained ~~but should be~~ hitherto

~~accompanied by detailed D & B~~ statements of

for each of the last 5 years,

so that it may be seen whether

the collections thereon shewn

correspond with those shewn

in the Treasury accounts If ~~they~~ the figures

do not correspond the difference

must be explained. This statement

must be prepared and submitted

within 2 months from this

In addition to a general statement for 1889-90 he is also required to forward similar detailed statements

The balances have been carried forward

and if the City Amildar fails to furnish the information within the 30th of December 1892, he must be suspended and the fact reported to Government The Amildar should be held responsible for the accuracy of the statement. The President is at liberty to employ any additional hands that may be necessary for the preparation of the above statements.

11 The Statement G contains 90 items of payment, for which no vouchers are forthcoming They are classed as hereunder. —

Description	Amount		
Police Establishment &c	1948	9	7
Amount remitted to Dy Comr a/c of travelling allowance and remand to Police	100	"	"
Remands to Hospital Asstts for services rendered during Cholera	50	"	"
Payments made to beggars	"	12	"
Town Hall and office Stone room	399	2	"
Peoples Park (including Rs 140-1-4 sent to Asst Conservator of Forests)	719	8	3
Compensation for Lands & Houses (including Rs 160 a/c of materials)	344	10	"
Expenses on account of Birthday of H. H the Maha Raja of Mysore	217	4	2
Do Do of the Princes	54	12	"
Iron Pipes including Rs 70-8-0 paid to Sanitary Engineer	136	3	9
Paid to Messrs Richardson & Co for hose	135	10	"
" Railway fare consisting of 2 items, the object of one of which is not given	2	3	"
Carriage hire for Maha Linga Chary at Madras	10	14	"
Cart hire for materials	1	"	"
Sweeping Establishment	477	8	3
Pay of Peons and Coolies for Drums	23	"	"
Removing earth behind Nagarkhana & Stone work near Madras Bank	130	"	"
Cholera expenses	31	8	3
Allowance to watch maker	12	8	"
Grants in aid to Schools	44	"	"
Vaccinators	24	"	"
Stationery & Contingencies	13	"	"
Expenses during Dasara	15	"	"
Circulars published in the Daily Post	2	6	6
Killing dogs and snakes	7	14	"
Purchase of Kerosine oil & repairs of Lanterns	247	1	"
Postage labels	"	8	"
Total Rs	5148	14	9

8 The President is requested to enquire and report

the payments were really made and if so under what authority items 2, 3, 4, 6 and 13 were expended. The necessity for and the details of items 10 and 11 should be fully explained and vouchers obtained wherever it is possible to do so and the same forwarded to this office for examination

According to the statement given in the margin this Municipality should have a balance of Rs 4698-6-6 but according to the Cash book, the balance is only Rs 4213-12-7. The difference of Rs 384-9-11, which appears to have been paid as advances are not shewn on the expenditure side in the above statement. It should now be entered as Advances Recoverable and all advances made

(1) Drawn from the Treasury on Letters of Credit in 1889 90 . . . . Rs 94000-0-0
(2) Balance of 1888-89 . . 31- -6
Total Rs 94,931-9-6
(3) Deduct Expenditure accounted for . . Rs 90,333-2-11
(4) Balance Rs 4698-6
(5) Balance according to Cash Book 4213-12-7
(6) Difference = Rs 384-9-11

should be debited in the accounts to 'Advances Recoverable' and shewn in the monthly and annual accounts, and when they are recovered or adjusted, the same should be credited to ~~Receipts~~ under "Advances Recoverable" & ~~debited~~ debited to the proper head of expenditure. — Debtors ~~£ 7315~~, All deposits relating to Municipalities should shewn not under Deposits" as seems to be now done, but to municipal deposits. The Treasury officers need not keep a separate account of each deposit, but treat all "Municipal Deposits as one item. A detailed register must be kept by the Municipality. The Comptroller should examine the detailed Register once every

^ Accounts of all advances must be maintained

^ or passing through the

see that the figures correspond with the total amount on hand in the Treasury.

15 to 16 Vouchers in the cases noted in the margin do not bear the order of the ~~President~~ Vice President for payment. The Dy Com should report whether payments were all proper in the case of each of the items. ~~As also in the~~ case of Rs 140-4-9 debited to the Municipality on account of the Conservancy establishment employed near Kukkenhally Tank where bricks were manufactured.

Date		Particulars	
1889			
April	30	To Pachoomeah for Compens	10
June	6	" 2 wheels for the sewage c —	25
July	25	" Goolam Mohideen a/c hence of sewage cart	7
Sept.	5	" Railway a/c Lamp posts received from Bombay	71
Oct	16	" Rajoo & Co at Madras a/c of a Pair of Swans	25
Nov	8	" Mr overseer's Bill for to Kumatees & Chungholies	24
1890 Jany	17	" Repairs of Town Hall	19 10
"	23	" Graduates' association a/c	21 5
"	"	" Venkata Soobba setty a/c — Do	14 15
March	24	" Mysore Taluk Amildar a/c of a Pandal for the reception of the Raja of Pudukotta.	57 5
		Total	22

The Secretary's copy of the order issued for the payment of Rs 140-4-9 to the Conservancy establishment employed near the Kukkenhalli Tank where bricks were manufactured should be referred to with explanation as to why the establishment was maintained.

Lowering &c the Main drain in the Western Extension Rs 72-9-1.

1/16/18 The authority under which Rs 50 were paid to the Manager of the Town night school should be quoted

1/16/18 It should be explained why the sum noted in the margin was debited to the Municipality and not to the Western Extension Fund.

Parry & Co. . . Rs 206-4-0
Gopal cracker 41-2-9
Total Rs 247-6-9

19 The receipts for the payment of the sums noted in the margin have not been duly stamped Arrangements should be made for getting them duly stamped

18/20 A detailed Bill of stationery should be obtained for the sum of Rs 50 paid to Venkata Soobba Chetty in January 1890. If this is not possible, the Dy Coms should enquire and report whether stationery worth the sum was actually received. In the future, all stationery required for the Municipalities should be obtained from the Superintendent of Stationery and its cost paid to Government by book adjustments.

20 21 The President is requested to explain the differences between his figures and those of the Comptroller

22 A final statement of receipts and expenditure will be

passed on the receipt of the explanations above called for. —

For Chief Secretary

To,

The Comptroller,

" Presidents of the Ellapore City Mty with Schedules, Statements to be filled to be returned with his reply

" President of the Bangalore City Mty.

" Presidents of the other cities in the Province

" Superintendent of Govt Stationery with extract of Paper

" President of the Committee for revising municipal Regulations

5/11/92

Issue in manuscript to the President of Ellapore and hence it is printed already. CPG 6/11/92

Ms copy to the Press of Mysore Secretariat on 7/11/92

Proceedings of the Government of His Highness the Maharaja of Mysore, (Local Boards Branch—Municipal),—dated 7th November 1892.

READ:—

Letter from the Comptroller, dated 26th May 1892, No. 1153, submitting the report of the Auditor deputed to Scrutinize the accounts of the Mysore City Municipality for 1889-90.

No. 6384-96—L. F. 106-92, DATED BANGALORE, 7TH NOVEMBER 1892.

ORDER THEREON.—The report read above discloses grave irregularities but they will not be noticed here, as they have been already dealt with in the reviews of the reports of the previous years and the system of audit has been changed. Government however wish to draw the particular attention of the President to the irregularity of not remitting to the Treasury moneys received immediately on their receipt. In one case the Mohatarfa collections received in December 1889 were not remitted to the Treasury till July 1890. This is highly irregular and the President should take care that such irregularities do not recur.

2. The President of the Committee appointed for revising the Municipal Registers will be requested to expedite his report and submit it before the end of the current Calendar year, at the latest.

3. The subjoined table shows the receipts and expenditure during 1889-90 as reported by the President compared with the figures furnished by the Comptroller:—

	Receipts.	Receipts of 1889-90 as given by—			Expenditure.	Expenditure of 1889-90 as given by—	
		Comptroller.	President.			Comptroller.	President.
I.	Octroi	58,120	58,120	II.	Head Office	3,378	1,893
II	Tax on houses	8,437	8,437	III.	Collection	8,164	8,164
III	License Receipts ...	703	703	IV.	Conservancy	16,740	16,740
IV	Carriage Tax ...	1,240	1,240	V.	Police	23,976	23,976
VII	Mohatarfa ...	4,942	4,942	VII.	Lighting	4,765	4,765
VIII.	Rents	4,088	4,088	VIII.	Public Works (*a*) Supervision	28,034	1,319
IX.	Fines	13	13	IX.	(*b*) to (*o*) Works		26,715
X.	Miscellaneous	5,838	5,728		Charitable Grants—Hospitals ..	4,856	133
					Vaccination	...	288
				X.	Education	400	400
				XI.	Miscellaneous	6,137	5,940
	Total Income	83,381	83,271		Total Expenditure	96,450	90,333
	Opening Balance	7,159	*7,159		Closing Balance.....	—5,910	97
	Total including Balance	90,540	90,430		Grand Total	90,540	90,430

The President has given Rs. 18,937—0—4 as the balance, but the correct balance is now entered.

4. On the examination of the Cash Book kept by the Municipality, the Auditor finds that a sum of Rs. 35—5—8, entered in Statement C, was neither remitted to the Treasury nor credited in the Cash Book and included in the above statement under receipts. The President is requested to report at once what has become of the money, why it was not brought to account and who is responsible for it.

5. In the case of items 1 and 2 of Statement E of receipts from the sale proceeds of portions of and materials of houses, sale lists were not produced. The President is requested to enquire and report whether the sums credited in the accounts represent the entire collections and take notice of the loss of the auction lists.

6. From the collections received, items 5 and 6 entered in the Auditor's Statement E, amounting to Rs. 22—8—0 and Rs. 8 respectively, were deducted as refunds in the months of September and December 1889 and the remainder only remitted to the Treasury. No bill of refund is forthcoming for the sum of Rs. 22—8—0 and the bill for the other amount does not contain the order of the Vice-President nor is the date when the amount was originally received shown. The amounts should now be credited to receipts and debited to refunds and duly accounted for.

7. It should be explained why only Rs. 2—8—0 (*vide* Item 7 in Statement E) were recovered as license fee on a brick kiln containing 50,000 bricks instead of Rs. 5 under Notification No. 165, dated 5th June 1889, and whether the balance has been since recovered from the party responsible for the amount.

8. Materials of Kesavachar's house in the Fort (*vide* Item 13 in Statement E) were sold for Rs. 372—10—0, of which Rs. 66 were paid as compensation to Mr. Lingaraj Ars and the balance Rs. 306—10—0 remitted to the Treasury as a Revenue deposit. The authority for payment is not produced. The President is requested to explain why a portion of the sale proceeds of materials of one house is paid to the owner of another house and only the balance remitted to the Treasury as a Revenue deposit. As has been pointed out in the previous reviews, the deductions of compensation from receipts is irregular. In the future, the whole compensation must appear on the debit side, the entire receipts appearing on the credit side of the account.

9. From the account furnished by the late Manager Tippaiya, various sums pertaining to the City Extension Fund, &c., amounting to Rs. 9,519—9—11 appear to have been spent for various purposes without their being brought to account (*vide* Statement K appended to the Auditor's report). The President is requested to explain how the money in the case of each of the items was originally obtained and spent and whether it has been since accounted for, and if so when and in what manner. The Municipality should not in future spend a single rupee without first bringing it under receipts and remitting it to the Treasury. If there are any Special Funds, such as the City Extension Fund," "Viceroy's Reception Fund," &c., both the receipts and disbursements under these heads should be credited and debited to a special head under "Municipal receipts and expenses," so that they may not be mixed up with the general revenues and expenditure of the Municipality. Any balances still remaining on hand with the Municipality on account of such Funds should be *at once* remitted to the Treasury and accounted for in due course, separate statements being forwarded without delay of the receipts and expenditure under each of these heads from the commencement up to the date on which the balances are remitted to the Treasury. The fact of the remittance of the balances to the Treasury and their having been duly credited in the accounts should be reported within a week after the receipt of this order. If in future any money received is spent without first bringing it into account, the officer spending it should not only be held personally responsible for it, but dismissed from service forthwith.

10. Statement D shows that there was a large balance of Rs. 26,161—10—4 remaining uncollected on 31st March 1890. The President should at once prepare

a correct statement showing the demand, collection and balance of the Revenues due to the Municipality up to date, specifying the arrears pertaining to each year, and propose the remission of such arrears as cannot be recovered. The above statement should exhibit not only the full demand of Mohatarfa, but also of stall rents and contract amounts for markets, slaughter houses, shops, &c., for which the Auditor states, no demand statement has been hitherto maintained. In addition to a general statement for 1889-90, he is also requested to forward similar detailed statements for each of the last 5 years, so that it may be seen whether the collections therein shown correspond with those shown in the Treasury accounts, and the balances have been correctly forwarded. If the figures do not correspond, the differences must be explained. These statements must be prepared and submitted within 2 months from this date and if the City Amildar fails to furnish the information within the 30th of December 1892, he must be suspended and the fact reported to Government. The Amildar should be held responsible for the accuracy of the statement. The President is at liberty to employ any additional hands that may be necessary for the preparation of the above statements.

11. The Statement G contains 98 items of payment, for which no vouchers are forthcoming. They are classed as hereunder:—

Items.	Description.	Amount.		
1	Police Establishment	1,948	9	7
2	Amount remitted to Deputy Commissioner on account of travelling allowance and reward to Police	100	0	0
3	Rewards to Hospital Assistants for services rendered during cholera ..	50	0	0
4	Payments made to beggars	0	12	0
5	Town Hall and Office Store room	399	2	0
6	Peoples Park (including Rs. 140—1—4, sent to Assistant Conservator of Forests)	719	8	3
7	Compensation for lands and houses (including Rs 160 on account of materials), ...	344	10	0
8	Expenses on account of birthday of His Highness the Maharaja of Mysore	217	4	2
9	Do do of the Prince	54	12	0
10	Iron pipes including Rs. 70—8—0 paid to Sanitary Engineer ..	136	3	9
11	Paid to Messrs. Richardson and Co, for hose	135	10	0
12	Do Railway fare consisting of 2 items, the object of one of which is not given	2	3	0
13	Carriage hire for Mahalingachari at Madras	10	14	0
14	Cart-hire for materials	1	0	0
15	Octroi Establishment	477	8	3
16	Pay of peons and coolies for drains	23	0	0
17	Removing earth behind Nagarkhana and Store work near Madras Bank.	130	0	0
18	Cholera expenses	31	8	3
19	Allowance to watch maker	12	8	0
20	Grants-in-aid to Schools...	44	0	0
21	Vaccinators	24	0	0
22	Stationery and Contingencies	13	0	0
23	Expenses during Dasara	15	0	0
24	Notice published in the Daily Post	2	6	6
25	Killing dogs and snakes	7	14	0
26	Purchase of Kerosine oil and repair of lanterns	247	1	0
27	Postage labels	0	8	0
	Total Rs.....	5,148	14	9

12. The President is requested to enquire and report whether the payments were really made and if so under what authority items 2, 3, 4, 6, and 13 were expended. The necessity for and the details of items 10 and 11 should be fully explained and vouchers obtained wherever it is possible to do so and the same forwarded to this Office for examination.

13. According to the statement given in the margin, the Municipality should have a balance of Rs. 4,598—6—6, but according to the cash book, the balance is only Rs. 4,213—12—7. The difference of Rs. 384—9—11, which appears to have been paid as advances are not shown on the expenditure side in the above statement. It should now be entered under disbursements as "Advances Recoverable." In future, all advances made should be debited in the accounts to "Advances Recoverable" and shown in the monthly and annual accounts, and when they are recovered or adjusted, the same should be credited to receipts under "Advances Recoverable" and debited to the proper head of expenditure. Detailed accounts of all advances must be maintained.

		Rs,	A.	P.
(1)	Drawn from the Treasury on Letters of Credit in 1889-90	94,000	0	0
(2)	Balance of 1888-89 ...	931	9	5
	Total.....	94,931	9	5
(3)	*Deduct Expenditure accounted for*	90,333	2	11
(4)	Balance	4,598	6	6
(5)	Balance according to Cash Book ...	4,213	12	7
(6)	Difference	384	9	11

14. All deposits relating to or passsing through the Municipality should be shown not under "Revenue Deposits" as it seems to be now done, but to Municipal deposits. The Treasury Officers need not keep a separate account of each deposit, but treat all "Municipal Deposits" as one item. A detailed register must be kept by the Municipality. The Comptroller should examine the detailed register once every three months and see that the figures correspond with the total amount on hand in the Treasury.

15. Vouchers in the cases noted in the margin do not bear the order of the Vice-President for payment. The Deputy Commissioner should report whether payments were all proper in the case of each of the items. The number and date of the order issued for the payment of Rs. 140—4—9, to the conservancy establishment employed near the Kukarhalli Tank where bricks were manufactured, should be reported, with explanation as to why the establishment was maintained.

Date.	Particulars.	Amount Rs.	A.	P.
1889.				
April 30th...	To Pachamiya for compensation ...	10	0	0
June 6th ...	To Two wheels for the sewage cart...	25	0	0
July 25th ...	To Ghulam Mohiadin, on account of hire of sewage cart ...	7	8	5
Sept. 5th ...	To Railway account, Lamp-posts received from Bombay ...	71	7	0
Do 16th ...	To Raju and Co at Madras, on account of a pair of swans ...	25	3	0
Nov. 8th ...	To Municipal Overseer's Bill for payment to Kamatis and Changulis	24	0	0
1890.				
January 17th.	To Repairs of Town Hall ...	19	10	9
Do 23rd.	To Graduates' Association on account of Stationery	21	5	9
Do ..	To Venkata Subba Chetti on account of Stationery	14	15	5
March 24th...	To Mysore Taluk Amildar on account of raising Pandal for the Reception of the Raja of Pudukota..	53	5	7
	Total.. ...	272	7	11

16. The authority, under which Rs. 50 were paid to the Manager of the Town Night School should be quoted.

17. It should be explained why the sum noted in the margin was debited to the Municipality and not to the Western Extention Fund.

Lowering, &c., the main drain in the Western Extension, Rs. 72—9—1.

18. The receipts for the payment of the sums noted in the margin have not been duly stamped. Arrangements should be made for getting them duly stamped.

	Rs.	A.	P.
To Parry & Co. ...	206	4	0
„ Gopal Naiker ...	41	2	9
Total.....	247	6	9

19. A detailed bill of stationery should be obtained for the sum of Rs. 50 paid to Venkatasubba Chetti in January 1890. If this is not possible, the Deputy Commissioner should enquire and report whether stationery worth the sum was actually received. In the future, all stationery required *for the Municipalities* should be obtained from the Superintendent of Stationery and its cost paid to Government by book adjustments.

20. The President is requested to explain the difference between his figures and those of the Comptroller.

21. A final Statement of receipts and expenditure will be passed on the receipt of the explanations above called for.

T. ANANDA ROW,
Chief Secretary.

To—The Comptroller to the Government of Mysore.
The President of the Mysore City Municipality, with Auditor's Statements C to L to be returned with his reply.
The President of the Bangalore City Municipality.
The Presidents of other Municipalities in the Province
The Superintendent of Government Stationery.
The President of the Committee for revising Municipal Registers.

Exd.—A.N.S.

1892

GOVERNMENT OF MYSORE

LOCAL BOARDS BRANCH—MUNICIPAL.

PROCEEDINGS.

Passing orders on the report of the Auditor of the accounts of the Mysore City Municipality for 1889-90.

Mysore Govt Central Press Bangalore—29-11-92—120.

3 6-92

93

G. R. S. IX-5]

Previous references. 1890-91

191 .

(Mu-nl)

File No. 23-90

Serial Nos. 1-2

Later references.

Mu-nl. 26-93

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-2

Part B for February 91

SUBJECT.

Cost of burial of European & helpless patients dying in Hospital

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W D 1250—G P B—30,000 28 1 19

Indexed

(General Serial No. 30).

189 0.

7135
OCT 90

From

SURGEON & SANITARY COMMISSIONER WITH THE GOVT. OF MADRAS
No. 1937
DATE 18/10/90.
BANGALORE

To

Serial No. 23 90 — 1

Dated

Despatched

Received

Enclosures No.

General No.

No.

Subject

Sir Prof Severing to the Govt of Empire

12217 176

Mem the 4
21/10/90

Sanction
Letter 2/2/90

I have the honor to request that Government will be pleased to sanction my drawing out of savings in the Medical Budget to the extent of one hundred rupees annually the Cost of burial of European Invalids who may die friendless and friendless in St Matthews Hospital as the Rules Regulations are unable to meet such charges out of the allowances granted for the maintenance of the Civil

and there are no other means of drowning the execution-by-
intoxication-Vessels, even though they may be even
got, cannot be had quickly or as soon as wanted
and the result would be a Case of the Kind which see
last year most embarrassing.

2.- If Government do not approve of the above Sug
the Municipality might be directed to provide for such
purpose on the Certificate of the Resident Medical
Officer a sum of twenty rupees for each such Case.

3.- They only occur rarely and the amount so
required would probably be not more than Rs
or fifty rupees.

4.- In the Case of the death of very poor persons whose
friends might be able to Contribute something I may
be authorized to help them to such extent not than
twenty rupees as may be considered necessary.

I have the honour to be,
Sir
Your most Obedt Servant

Secretary, Committee of Sanitation
Surgeon Genl

24

(Serial No 29)

1891

From

To The Senior Surgeon
& Sanitary Commr
& Comptroller

Dated 6 Feb

Despatched 7 February 1891

Received

Section Med
No. 92-90
Serial No 24

Enclosures No.

General No 12317-8
No. 136

Sanctioning for defraying out of Savings in the Medical Budget to the extent of 100 Rs annually the cost of interment of European Pauper Patients penniless and friendless. ~~vide Arcot Hospital~~

Read Letter No. 1937 dt. 18-10-90
from the Senior Surgeon
and Sanitary Com-
missioner, to Mysore,
Soliciting Sanction
his defraying out of
Savings in the Medical
Budget, to the extent
of 100 ₹ annually — the
Cost of burial of European
Patients who may die
penniless and friend
in St. Martha's Hospital

Order No. 12317-80/5-2-2
136 7

The Government are
pleased to Sanction
Senior Surgeon's Propos

Draft. Sd/ 5/12/91
Chief Secretary

To,
The Senior Surgeon and
Sanitary Commr
The Comptroller.

Drafts on chief Secy's